

REPORT
OF THE
SECRETARY OF THE TREASURY,

IN REPLY TO

A resolution of the Senate as to the allowance of bounties on invoices.

FEBRUARY 5, 1849.

Ordered to lie on the table, and be printed.

TREASURY DEPARTMENT,

February 3, 1849.

SIR: The following resolution, adopted by the Senate of the United States, has been received by this department:

“Resolved, That the Secretary of the Treasury inform the Senate what construction has been given to the revenue act of 1846, in respect to duties accruing and collected on importations on which a bounty is paid on their exportation by any country, and particularly whether the amount of such bounty has been deducted from the invoice or valuation of such imports at the place from whence exported.”

The documents appended to this report, marked A, B, C, D, E, F, G, H, and I, contain the information called for by the Senate. It will be perceived, in reference to the several circulars of this department, that it has uniformly endeavored to exclude all discounts or bounties not allowed by law, as also to add to the value at our port all charges which could be permitted by any act of Congress. In this case, the bounty was not allowed to be deducted until after the question was presented and recommended in the letter of the collector at New York, and until an official copy of the law of France upon the subject was presented to the department by the minister of that republic. The case of bounties, as constituting a deduction which is permitted to be made from the invoice in ascertaining the true market value, it is believed, has always been allowed by law and usage. This allowance, however, is specifically provided for in the 4th, 5th, 6th, 7th, and 8th sections of the act of March 1, 1823, which are as follows:

SEC. 4. That in all cases where goods, wares, and merchandise, shall have been imported into the United States, and shall be entered by invoice, one of the following oaths, according to the nature of the case, shall be administered by the collector of the port, at the time of entry, to the owner, importer, consignee, or agent, in lieu of the oath now prescribed by law in such case.

Consignee, importer, or agent's oath.

I, _____, do solemnly and truly (swear or affirm) that the invoice and bill of lading now presented by me to the collector of _____ are the true and only invoice and bill of lading by me received of all the goods, wares, and merchandise, imported in the _____, whereof _____ is master, from _____, for account of any person whomsoever, for whom I am authorized to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know nor believe in the existence of any other invoice, or bill of lading, of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor, to my knowledge, on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise, and that if, at any time hereafter, I discover any error in the said invoice, or in the account now rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly (swear or affirm) that, to the best of my knowledge and belief, (insert the name and residence of the owner or owners, is or are,) of the goods, wares, and merchandise, mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost, (if purchased,) or fair market value, (if otherwise obtained,) at the time or times, and place or places, when and where procured, (as the case may be,) of the said goods, wares, and merchandise, all the charges therein, and no other or different discount, bounty, or drawback, but such as has been actually allowed on the same.

Owner's oath, in cases where goods, wares, or merchandise, have been actually purchased.

I, _____, do solemnly and truly (swear or affirm,) that the entry now delivered by me to the collector of _____ contains a just and true account of all the goods, wares, and merchandise, imported by, or consigned to me, in the _____, whereof _____ is master, from _____; that the invoice which I now produce, contains a just and faithful account of the actual cost of the said goods, wares, and merchandise, of all charges thereon, including charges of purchasing, carriages, bleaching, dyeing, dressing, finishing, putting up, and packing, and no other discount, drawback, or bounty, but such as has been actually allowed on the same; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly (swear or affirm) that I have not, in the said entry or invoice, concealed or suppressed anything whereby the United States may be defrauded

of any part of the duty lawfully due on the said goods, wares, and merchandise; and that if, at any time hereafter, I discover any error in the said invoice, or in the account now produced, of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

Manufacturer's or owner's oath, in cases where goods, wares, or merchandise, have not been actually purchased.

I, *do* solemnly and truly (swear or affirm) that the entry now delivered by me to the collector of *the* port where the said goods, wares, and merchandise, were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale, but that, nevertheless, the invoice which I now produce contains a just and faithful valuation of the same, at their fair market value, including charges of purchasing, carriages, bleaching, dyeing, dressing, finishing, putting up, and packing, at the time or times, and place or places, when and where procured for my account, (or for account of myself and partners;) that the said invoice contains also a just and faithful account of all the charges actually paid, and no other discount, drawback, or bounty, but such as has been actually allowed on the said goods, wares, and merchandise; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly (swear or affirm) that I have not, in the said entry or invoice, concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise, and that if, at any time hereafter, I discover any error in the said invoice, or in the account now produced, of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

Sec. 5. That the ad valorem rates of duty upon goods, wares, and merchandise, shall be estimated in the manner following: To the actual cost, if the same shall have been actually purchased, or the actual value, if the same shall have been procured otherwise than by purchase, at the time and place, when and where purchased or otherwise procured, or to the appraised value, if appraised, except in cases where goods are subjected to the penalty provided for in the thirteenth section of this act, shall be added all charges, except insurance; and, also, twenty per centum on the said cost or value, and charges, if imported from the Cape of Good Hope, or any place beyond that; or from beyond Cape Horn, or ten per centum if from any other place or country; and the said rates of duty shall be estimated on such aggregate amount: *Provided*, That in all cases where any goods, wares, and merchandise, subject to ad valorem duty, shall have been imported from a country other than

that in which the same were manufactured or produced, the appraisers shall value the same at the current value at the time of exportation, in the country where the same may have been originally manufactured or produced.

SEC. 6. That no goods, wares, or merchandise, imported into the United States, subject to ad valorem duty, and belonging to a person or persons residing in the United States, but who shall, at the time, be absent from the place where the same are intended to be entered, shall be admitted to an entry, unless the importer, consignee, or agent, shall previously give bond, the form of which shall be prescribed by the Secretary of the Treasury, with sufficient surety, to produce, within four months, to the collector of the port where the said goods, wares, or merchandise may be, the invoice of the same, duly verified, according to the circumstances of the case, by the oath of the said owner, or one of the owners, as above prescribed in the fourth section of this act; which oath shall be administered by a collector of the United States, if there be any in the place where the said owner or owners may be; or, if there be none, by some public officer duly authorized to administer oaths.

SEC. 7. That no goods, wares, or merchandise, subject to ad valorem duty, imported as aforesaid, and belonging to a person or persons not residing at the time in the United States, and who shall have actually purchased the same, shall be admitted to entry, unless the invoice be verified by the oath of the owner or one of the owners, certifying that the said goods, wares, or merchandise were actually purchased for his account, or for account of himself and partners in the said purchase; that the invoice annexed thereto contains a true and faithful account of the actual cost thereof, and of all charges thereon, and that no discounts, bounties, or drawbacks are contained in the said invoice, but such as have been actually allowed on the same; which said oath shall be administered by a consul or commercial agent of the United States, or by some public officer duly authorized to administer oaths in the country where the said goods, wares, or merchandise shall have been purchased, and the same duly certified by the said consul, commercial agent, or public officer; in which latter case, such official certificate shall be authenticated by a consul or commercial agent of the United States: *Provided*, That if there be no consul or commercial agent of the United States in the country from which the said goods, wares, or merchandise, shall have been imported, the authentication hereby required shall be executed by a consul of a nation at the time in amity with the United States, if there be any such residing there; and if there be no such consul in the country, the said authentication shall be made by two respectable merchants, if any such there be, residing in the port from which the said goods, wares, and merchandise, shall have been imported.

SEC. 8. That no goods, wares, or merchandise, subject to ad valorem duty, imported as aforesaid, and belonging to a person or persons not residing at the time in the United States, who may not have acquired the same in the ordinary mode of bargain and sale, or belonging to a person or persons who may be the manufacturer

or manufacturers, in whole or in part, of the same, shall be admitted to entry, unless the invoice thereof be verified by the oath of the owner, or one of the owners, certifying that the invoice contains a true and faithful account of the said goods, wares, or merchandise, at their fair market value at the time and place when and where the same were procured or manufactured, as the case may be, and of all charges thereon; and that the said invoice contains no discounts, bounties, or drawbacks, but such as have been actually allowed; and which said oath shall have been duly administered and authenticated in the mode prescribed in the seventh section of this act."

It will be perceived that the law expressly allows "discounts, bounties, or drawbacks," to constitute a deduction from the value, and to be taken into consideration in appraisements here, provided such discount, bounty, or drawback, has been "actually allowed," and that this principle is extended to all foreign imports subject to an ad valorem duty. The bounty allowed is, in fact, regarded by the law as diminishing the cost of the foreign article to that extent, and establishing its foreign market value. The bounty, therefore, is deducted in the foreign invoice and allowed to the purchaser; and the price thus fixed constitutes, under the law, the foreign market value, upon which the duty must be collected, and such has been the uniform practice under the law. The act of the 30th July, 1846, is not an act repealing preceding laws on the subject, except so far as they are inconsistent with the provisions of that act. The title of the law is, an "act reducing the duty on imports, and for other purposes." On this subject, however, the eighth section of this act expressly declares as follows: "and it shall be the duty of the collector, within whose district the same may be imported or entered, to cause the dutiable value of such imports to be appraised, estimated, and ascertained, in accordance with the provisions of existing laws." As regards the invoice, the language of the acts of May 19, 1828, of July 14, 1832, and of 30th August, 1842, are substantially the same as those of 30th July, 1846—namely, as in the act of 1842, repeating substantially the provisions of the acts of 1828 and 1832, to "appraise the true and actual market value and wholesale price, any invoice or affidavit thereto to the contrary notwithstanding." Yet the acts of 1828, 1832 and 1842, were never regarded as repealing the great appraisement law of 1st March, 1823, before referred to, nor to discontinue the oath under which the bounty actually allowed abroad was permitted to be deducted. By the act of 1846, the appraisement was to be made according to "existing laws;" and those laws, it will be seen, permitted the bounty to be deducted in establishing the foreign market value.

Most respectfully, your obedient servant,

R. J. WALKER,

Secretary of the Treasury.

HON. GEORGE M. DALLAS,

Vice President of the United States, and President of the Senate.

A.

Circular instructions to collectors and other officers of the customs.

TREASURY DEPARTMENT,
November 25, 1846.

For the government of the respective officers of the customs in carrying into effect the provisions of the annexed act of Congress, approved 30th July, 1846, entitled "An act reducing the duty on imports and for other purposes," the following instructions and regulations are issued, and a strict compliance therewith enjoined.

In view of inquiries submitted, it becomes proper to state, that the before mentioned act goes into operation and effect on the *first* day of December next, and not the second, in conformity with a decision upon a similar question of construction by the Supreme Court of the United States.

The fourth section of the act provides that the expense of weighing, gauging, or measuring shall be paid by the owner, agent, or consignee of the goods, under certain specified circumstances. Whenever, therefore, the invoice shall not contain any weight, quantity, or measure, as the case may be, and, likewise, when those quantities may be stated in the invoice, but not so stated in good faith, but, on being properly tested, are found to fall short of the true amount to an unreasonable extent, after making due allowance for any difference between the mode of determining quantities under our laws by weight, gauge, or measure, and that of the country or place from whence the merchandise may be imported, and where good reason should exist for the belief that the quantity was incorrectly given in the invoice by design, and with intention to evade payment of the proper amount of duty, then, in all such cases, the expense of the services referred to must be defrayed by the owner, agent, or consignee.

If any quantity, weight, or measure be stated in the invoice or entry, it nevertheless becomes necessary, as required by the instructions of the department under the warehouse act, issued on the 14th of August last, to weigh, gauge, or measure the article, to ascertain whether the quantity be correctly given in the invoice or entry. If the quantity thus ascertained is found to exceed that given in the invoice or entry, the aggregate cost or value must be made to correspond with such increase of the quantity, and the duties estimated and assessed accordingly. But in no case are the duties to be levied on an amount less than the invoice value.

Where the weight, gauge, or measure shall have been duly ascertained on any goods deposited in warehouse, and such goods be withdrawn, either for consumption or transportation to another port of entry, in less quantities than the entire importation, the expense of weighing, gauging, or measuring any such portions or quantities must be paid by the owner, importer, or agent, whenever it becomes necessary to perform either of those acts, in order

to ascertain the dutiable value of any such goods withdrawn from warehouse as aforesaid.

When articles of the description before mentioned are transported in pursuance of law, to be rewarehoused at another port of entry, they need not be again weighed, gauged, or measured on going into warehouse at the transportation port, as the quantities specified in the certificate required by law to accompany the same may be deemed the true quantities, unless special and sufficient reasons should exist to render, in the judgment of the collector, another ascertainment necessary.

The bounty to be allowed from and after the 1st day of December next, in pursuance of the 5th section of the act, on the exportation of pickled fish of the fisheries of the United States, *if cured with foreign salt*, will be at the rate of $2\frac{1}{2}$ cents per bushel of 56 pounds on the salt used in curing said fish. To entitle the exporter to bounty, a strict compliance must be had with the requirements of the "Act laying a duty on imported salt, and granting a bounty on pickled fish exported," &c., approved 29th July, 1813.

The following decision, heretofore made on points submitted under the sixth section of the act, it is deemed proper to incorporate with these instructions, viz: All goods which may arrive in port prior to the *first* of December next, but which may remain on board the vessel on that day or the day following, will be subject to the rates of duty prescribed by the tariff act of 30th August, 1842, unless entered and bonded for warehousing prior to the 1st of December. If the vessel should not arrive in time for the importer to complete the warehousing entry, and give bond before the 1st of December, due notice on his part that he desires to avail himself of the lower rate of duty prescribed by the revenue act of 30th July, 1846, will be sufficient; the peculiar circumstances justifying a constructive warehousing in such cases; such notice to be given before the 1st of December.

Goods remaining in public store on the *second* day of December, will be subjected to the rates of duty imposed by the act of 30th July, 1846, whether the rates under said act be higher or lower than the rates chargeable by law at the time of the arrival thereof, provided such goods were imported after the passage of the act of 30th July, 1846.

Importers, therefore, to avail themselves of the duty imposed by the act of 30th August, 1842, must pay the duty before the 1st day of December, if the goods are in the public stores.

The seventh section of the act allows goods, wares, and merchandise to remain in the public stores for the space of one year without payment of duty. The year will therefore commence on the day on which entry of the vessel in which the goods are imported is made at the custom-house. Where goods remain in warehouse beyond one year, as aforesaid, without payment of the appropriate duties and charges thereon, they must be appraised and sold in conformity with law and the instructions of the department issued under the warehousing act on the 14th of August last. No

interest on the duties becomes chargeable in the case of any goods imported after the passage of the act of 30th July, 1846, if the duties are paid within the year prescribed by law. Goods imported since the passage of the warehouse act of 6th August, 1846, and carried to public store as *unclaimed goods*, may be entered at any time before the expiration of one year from the date of importation, and be exempted from any charge of *interest* on the duties.

The additions authorized by the eighth section to be made by the owner, consignee, or agent, "in the entry to the cost or value given in the invoice," where goods have been actually purchased, as also the costs and charges referred to, must be added at the time of making entry of the goods, and cannot be done subsequently. This privilege is obviously intended to afford the party an opportunity to relieve himself from the additional duty imposed by this section, where the appraised value shall exceed by ten per centum or more the value "so declared on the entry;" consequently, any such additions made as aforesaid are not obligatory upon, or to control the judgment of the appraisers in estimating the value of the goods in question, who are, nevertheless, required to make appraisement of the same in conformity with the provisions of existing laws.

The principle upon which the appraisement is based is this: that the actual value of articles on shipboard at the last place of shipment to the United States, including all preceding expenses, duties, costs, charges, and transportation, is the foreign value upon which the duty is to be assessed. The costs and charges that are to be embraced in fixing the valuation over and above the value of the article at the place of growth, production, or manufacture, are,

1st. The transportation, shipment, and transshipment, with all the expenses included, from the place of growth, production, or manufacture, whether by land or water carriage, to the vessel in which shipment is made to the United States. Included in these estimates is the value of the sack, package, box, crate, hogshead, barrel, bale, cask, can, and covering of all kinds, bottles, jars, vessels, and demijohns.

2d. Commission at the usual rate, but in no case less than two and a half per cent., and where there is a distinct brokerage, that to be added.

3d. Export duties, including such duties at all places from the place of growth, production, or manufacture to the last place of shipment to the United States.

4th. Cost of placing cargoes on board ship, including drayage, labor, bill of lading, lighterage, town dues and shipping charges, dock and wharf dues, and all charges to place the article on shipboard.

Discounts are never to be allowed in any case except on articles where it has been the uniform and established usage heretofore, and never more than the actual discount positively known to the appraiser.

The freight from the last place of shipment to the United States

is not to be included in the valuation, and insurance is also excluded by law.

The eighth section provides, in certain cases, for an addition of "twenty per cent. ad valorem on such appraised value." This twenty per cent. is, as the law declares, an addition of a duty of twenty per cent. on the appraised value, and not a per centage upon the duty. Thus, if the duty upon such appraised value be twenty per cent. under the law, the addition of twenty per cent. would raise the duty to be assessed to forty per cent.; or, if thirty per cent., to fifty per cent., and so on—making in all cases an actual addition of twenty per cent. to the rate of duty.

Inasmuch as this section gives the importer the fullest opportunity of guarding against the imposition of this additional duty, by authorizing him in all cases, notwithstanding the invoice, to raise the value to the true market rate, including all costs and charges, differing in this respect from former provisions, it is not expected that the department will be called upon to interpose to relieve any importer from the payment of this additional duty of twenty per cent.

This section further provides, "that under no circumstances shall the duty be assessed upon an amount less than the invoice value, any law of Congress to the contrary notwithstanding."

Notwithstanding the very comprehensive language of this proviso, it is still believed that Congress could not have intended to abolish all the allowances made under previous laws for deficiencies and for damages occurring during the voyage, of importation. It is represented, however, to this department, that in consequence of the misfortune occurring to importers from the happening of any damage to their goods during the voyage, appeals are made to the sympathy of public officers for relief, so far as practicable, from such loss, by very large allowances in assessing the amount of the damage. Now, whatever regret may be entertained for such losses, the government does not guaranty or insure against them, and the law in this case, as in all others, must be strictly executed; and the utmost vigilance is enjoined so to carry into effect the law on this subject as to assess the allowance in no case above the actual damage. This damage is to be ascertained by a reference to the value of the import in the foreign market from which it came, and not according to the home valuation, the duty being according to the foreign, and not the home valuation. Auction or forced sales are not to be regarded as a fair criterion of the damage. An allowance of excessive damage is not only injurious to the revenue, but it is seriously detrimental to all those who import and pay the full duty on sound articles. Monthly returns of all allowances for damages will be made to this department, together with the name of the officer by whom the allowance is made.

No re-appraisement is authorized by law in case of allowance for damage.

Except in case of perishable articles, no allowance of damage should be made beyond one-half the value of the article, without

first submitting a full statement of the case to the department for such directions as it may be proper to give in such cases. The words of the law, "during the voyage," mean after the vessel has started, and during the voyage from the last place of shipment to the United States, and before the vessel has arrived at its port of destination here. Where the article was damaged before the voyage commenced, and this damage proceeded from rust, decay, &c., or any pre-existing cause, that has subsequently increased the damage, no allowance is to be made, as it was not the policy or intent of the law to encourage the shipment of articles already damaged to the United States, but only to provide, in case of sound articles, for the unforeseen contingency of the damage received during the voyage of importation. Where the damage can be removed by any process, and the article thereby restored to a sound or nearly a sound state, the allowance should be confined to the expense of that process.

The damage must be ascertained at the port of the United States where the vessel originally enters, and cannot be certified from any other port.

It is to be specially noted, that, in pursuance of the provisions of the fifty-second section of the act of the 2d March, 1799, no allowance for damage on the importation can be made "unless proof to ascertain such damage shall be lodged in the custom-house of the port or place where such goods, wares, or merchandise have been landed, within *ten days* after the landing of such merchandise." Where damage of the nature referred to has been sustained, the fact is presumed generally to become known at the time of discharging the cargo from the vessel, when, with reference as well to the duty chargeable as the liability of underwriters, surveys are usually called for by importers, to ascertain the true cause and extent of damage by examination of the condition of the vessel and cargo. By the exercise, therefore, at the time of unlading the cargo, of proper vigilance on the part of the importer, as well as by the officer of the customs superintending the landing, it is conceived that the external appearance of the coverings of the goods, from the stains of sea water, or other cause, would in most cases indicate whether damage had occurred during the voyage. Where such indications are manifested, and the examination cannot conveniently be made on board the vessel, or on the wharf, the goods should be immediately conveyed to public store, and there placed apart from other goods, and due examination be promptly made, and, if found necessary, appraisement, to determine the damage, should take place forthwith.

It is deemed proper to call particular attention to the provisions contained in the second section of the civil and diplomatic appropriation act, approved 10th August, 1846, requiring that in "appraising all goods at any port of the United States heretofore subjected to *specific* duties, but upon which ad valorem duties are imposed by the act of 30th July, 1846, entitled 'An act reducing the duty on imports and for other purposes,' reference shall be had to values and invoices of similar goods imported during the last fiscal

year, under such general and uniform regulations for the prevention of fraud or under valuation as shall be prescribed by the Secretary of the Treasury." One of the objects of the law in enjoining a reference to values and invoices of similar goods, paying a specific duty, imported during the last fiscal year, is for the purpose of enabling the proper officers, in making the appraisement, to detect, by such comparison, any attempt to undervalue such goods in the invoice. Consequently said officers are to exercise all reasonable and proper means to detect and counteract any such attempted impositions on the revenue; and, whenever it may be deemed necessary, will, in virtue of the authority vested in them by the seventeenth section of the act of 30th August, 1842, call before them and examine, upon oath or affirmation, any owner, importer, consignee, or other person, touching any matter or thing which they may deem material in ascertaining the true market value or wholesale price of any merchandise imported; and to require the production, on oath or affirmation, of any letters, accounts, or invoices in his possession relating to the same.

In order that the comparisons referred to may be duly instituted, the invoices of all goods of the description mentioned on file in the custom-house should, for such purpose, be placed at the disposal of the appraisers, subject, however, at all times to the orders of the collector.

Further instructions under this section will be given when the practical operation of the new tariff act may furnish additional information as a guide to the department.

The oath or affirmation required by the ninth section to be administered by the collector of the port or district to the deputies of any collector, naval officer, or surveyor, and to the clerks employed by any of said officers, or by any appraiser, will be according to the following form to wit:

"I, A. B., having been appointed (describe the office) within and for the port and district of —, do solemnly, sincerely and truly swear (or affirm) that I will diligently and faithfully perform the duties of the said office of (describe the office) and will use my best endeavors to prevent and detect frauds upon the revenue of the United States.

"I further swear (or affirm) that I will support the constitution of the United States.

Signed, A. B.:

"Sworn or affirmed before me this — day of —, A. D. 184 .
"C. D., Collector."

In the appraisement of any wines, liquors, fruits, sugars, segars, oils, preserves, and such like articles, in warehouse, and which have been designated, in pursuance of law, by the collector for appraisement, the appraisers are at liberty to exercise a sound discretion in regard to the quantity or sample of the article to be withdrawn for examination from the cask, box, or vessel in which it may be contained. And the storekeeper will be required to deliver to the appraisers, upon their written order, such quantities or

samples of the articles designated for appraisement as they may deem necessary for the purposes aforesaid. These samples, whenever practicable, are to be returned to the public store on completion of the examination and appraisement. For the information of the appraisers, it is deemed proper to require that in all cases where appraisements are ordered on entry of any goods, the collector shall cause to be minuted in pencil at the time, on the invoice, opposite the articles, the schedule by letter in the tariff of 1846, under which, in the opinion of the collector, the duty is to be levied.

Inasmuch as the act of 30th July, 1846, repeals all acts or parts of acts repugnant to its provisions, it is deemed proper to state that the eleventh section, together with the succeeding sections of the act of 30th August, 1842, (with the exception of the twenty-fifth and twenty-ninth sections,) is still in operation, subject however, to the modifications contained in the act of 11th February, 1846, the new tariff act of 30th July, 1846, and the act establishing a warehousing system, &c., approved 6th of August, 1846, as adverted to and explained in these and previous instructions issued under the last mentioned act, bearing date the 14th of August and 30th of October last.

The following decisions on questions submitted to the department, arising under the new tariff act, are communicated for your information :

That *gums*, to be entitled to entry at a duty of ten per cent. ad valorem, must be of the description generally known in commerce by the designations given in schedule E. All other gums or resinous substances in their crude state, not so known and designated, and not otherwise specified, to be charged with a duty of *twenty* per cent. ad valorem, under the provisions of the *third* section of the act. The substances imported under the designations of gum benzoin, or Benjamin, and *benzoates*, being specifically mentioned in schedule C, are liable to a duty of *thirty* per cent. ad valorem; and the substance termed by the importer *gum perdu*, ascertained on due examination to be an *opium*, is chargeable with the duty of *twenty* per cent. ad valorem, as provided in schedule E.

That, in order to the admission of *lastings, manufactures of mohair cloth, silk twist, or other manufacture of cloth*, at a duty of *five* per cent. ad valorem, under the provisions of schedule H, the collector must be satisfied, from the return of the United States' appraisers, the peculiar texture, figure, shape or dimensions of the article, or other attending circumstances, that it is, as imported, suitable for the manufacture *exclusively* of shoes, boots, bootees, or buttons, as the case may be. Where a difference of opinion may arise in regard to articles under this provision, between the collector and appraisers, the question, with samples of the goods, may be submitted for determination to this department.

That *sheathing copper and sheathing metal*, to be entitled to free entry, as provided in schedule I, must be imported in sheets not less in length than *forty-eight* inches, or in width than *fourteen*

inches, nor less in weight than *fourteen* nor more than *thirty-four* ounces per square foot.

That there being no provision in the act for the free admission of *philosophical apparatus* or anatomical preparations, whether specially imported by order or for the use of societies or seminaries, or otherwise, articles of that description become liable, on importation, to a charge of duty according to the material of which they are composed.

That, in order to the free entry of good, wares, and merchandise, the growth, produce, and manufacture of the United States, exported to a foreign country, and brought back to the United States, under the provisions of schedule I, it is necessary that their identity be shown as prescribed in sections forty-seven and forty-eight of the act of 2d March, 1799, "To regulate the collection of duties on imports and tonnage," and, further, that such goods, wares, and merchandise, be in the *same condition* as when exported from the United States, having undergone no alteration by manufacture.

R. J. WALKER,

Secretary of the Treasury.

AN ACT reducing the duty on imports, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of December next, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following rates of duty—that is to say:

On goods, wares, and merchandise mentioned in schedule A, a duty of *one hundred* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule B, a duty of *forty* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule C, a duty of *thirty* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule D, a duty of *twenty-five* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule E, a duty of *twenty* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule F, a duty of *fifteen* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule G, a duty of *ten* per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule H, a duty of *five* per centum ad valorem.

SEC. 2. *And be it further enacted,* That from and after the first day of December next, the goods, wares, and merchandise mentioned in schedule I, shall be exempt from duty.

SEC. 3. *And be it further enacted*, That from and after the first day of December next, there shall be levied, collected and paid on all goods, wares, and merchandise imported from foreign countries, and not specially provided for in this act, a duty of twenty per centum ad valorem.

SEC. 4. *And be it further enacted*, That in all cases in which the invoice or entry shall not contain the weight or quantity or measure of goods, wares, or merchandise now weighed or measured or guaged, the same shall be weighed, guaged, or measured at the expense of the owner, agent, or consignee.

SEC. 5. *And be it further enacted*, That from and after the first day of December next, in lieu of the bounty heretofore authorized by law to be paid on the exportation of pickled fish of the fisheries of the United States, there shall be allowed, on the exportation thereof, if cured with foreign salt, a drawback equal in amount to the duty paid on the salt, and no more, to be ascertained under such regulations as may be prescribed by the Secretary of the Treasury.

SEC. 6. *And be it further enacted*, That all goods, wares, and merchandise imported after the passage of this act, and which may be in the public stores on the second day of December next, shall be subject to no other duty upon the entry thereof than if the same were imported respectively after that day.

SEC. 7. *And be it further enacted*, That the twelfth section of the act entitled "An act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes," approved August thirty, eighteen hundred and forty-two, shall be, and the same is hereby so far modified, that all goods imported from this side of the Cape of Good Hope or Cape Horn, may remain in the public stores for the space of one year, instead of the term of sixty days prescribed in the said section; and that all goods imported from beyond the Cape of Good Hope or Cape Horn may remain in the public stores one year, instead of the term of ninety days prescribed in the said section.

SEC. 8. *And be it further enacted*, That it shall be lawful for the owner, consignee, or agent of imports which have been actually purchased, on entry of the same, to make such addition in the entry to the cost or value given in the invoice as in his opinion may raise the same to the true market value of such imports in the principal markets of the country whence the importation shall have been made, or in which the goods imported shall have been originally manufactured or produced, as the case may be; and to add thereto all costs and charges which, under existing laws, would form part of the true value at the port where the same may be entered, upon which the duties should be assessed. And it shall be the duty of the collector, within whose district the same may be imported or entered, to cause the dutiable value of such imports to be appraised, estimated, and ascertained, in accordance with the provisions of existing laws; and if the appraised value thereof shall exceed, by ten per centum or more, the value so declared on the entry, then, in addition to the duties imposed by law on the same, there shall

be levied, collected, and paid, a duty of *twenty* per centum ad valorem on such appraised value: *Provided, nevertheless*, That under no circumstances shall the duty be assessed upon an amount less than the invoice value; any law of Congress to the contrary notwithstanding.

SEC. 9. *And be it further enacted*, That the deputies of any collector, naval officer, or surveyor, and the clerks employed by any collector, naval officer, surveyor, or appraiser, who are not by existing laws required to be sworn, shall, before entering upon their respective duties, or, if already employed, before continuing in the discharge thereof, take and subscribe an oath or affirmation faithfully and diligently to perform such duties, and to use their best endeavors to prevent and detect frauds upon the revenue of the United States; which oath or affirmation shall be administered by the collector of the port or district where the said deputies or clerks may be employed, and shall be of a form to be prescribed by the Secretary of the Treasury.

SEC. 10. *And be it further enacted*, That no officer or other person connected with the navy of the United States shall, under any pretence, import in any ship or vessel of the United States any goods, wares, or merchandise liable to the payment of any duty.

SEC. 11. *And be it further enacted*, That all acts and parts of acts repugnant to the provisions of this act be, and the same are hereby, repealed.

SCHEDULE A.—(One hundred per centum ad valorem.)

Brandy and other spirits distilled from grain, or other materials.

Cordials, absynthe, arrack, curacao, kirschenwasser, liqueurs, maraschino, ratafia, and all other spirituous beverages of a similar character.

SCHEDULE B.—(Forty per centum ad valorem.)

Alabaster and spar ornaments.

Almonds.

Anchovies, sardines, and all other fish preserved in oil.

Camphor, refined.

Cassia.

Cloves.

Composition tops for tables or other articles of furniture.

Comfits, sweetmeats, or fruits preserved in sugar, brandy or molasses.

Currants.

Dates.

Figs.

Ginger root, dried or green.

Glass, cut.

Mace.

Manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satin wood.

Nutmegs.

Pimento.
 Prepared vegetables, meats, poultry, and game, sealed or enclosed in cans or otherwise.
 Prunes.
 Raisins.
 Scagliola tops for tables or other articles of furniture.
 Segars, snuff, paper segars, and all other manufactures of tobacco.
 Wines—Burgundy, Champagne, Claret, Madeira, Port, Sherry, and all other wines and imitations of wines.

SCHEDULE C.—(*Thirty per centum ad valorem.*)

Ale, beer, and porter, in casks or bottles.
 Argentine, Alabatta, or German silver, manufactured or unmanufactured.
 Articles embroidered with gold, silver, or other metal.
 Articles worn by men, women, or children, of whatever material composed, made up, or made wholly or in part by hand.
 Asses' skins.
 Balsams, cosmetics, essences, extracts, pastes, perfumes, and tinctures, used either for the toilet or for medicinal purposes.
 Baskets, and all other articles composed of grass, osier, palm-leaf, straw, whalebone, or willow, not otherwise provided for.
 Bay rum.
 Beads of amber, composition, or wax, and all other beads.
 Benzoates.
 Bologna sausages.
 Bracelets, braids, chains, curls, or ringlets, composed of hair, or of which hair is a component part.
 Braces, suspenders, webbing, or other fabrics, composed wholly or in part of India rubber, not otherwise provided for.
 Brooms and brushes of all kinds.
 Cameos, real and imitation, and mosaics, real and imitation, when set in gold, silver, or other metal.
 Canes and sticks, for walking, finished or unfinished.
 Capers, pickles, and sauces of all kinds, not otherwise provided for.
 Caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material.
 Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, and all similar articles made on frames, worn by men, women, or children, and not otherwise provided for.
 Card cases, pocket books, shell boxes, souvenirs, and all similar articles of whatever material composed.
 Carpets, carpeting, hearth rugs, bedsides, and other portions of carpeting, being either Aubusson, Brussels, ingrain, Saxony, Turkey, Venetian, Wilton, or any other similar fabric.
 Carriages and parts of carriages.
 Cayenne pepper.
 Cheese.
 Cinnamon.

Clocks and parts of clocks.

Clothing, ready made, and wearing apparel of every description, of whatever material composed, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer.

Coach and harness furniture of all kinds.

Coal.

Coke and culm of coal.

Combs of all kinds.

Composition of glass or paste, when set.

Confectionary of all kinds, not otherwise provided for.

Coral, cut or manufactured.

Corks.

Cotton cords, gimps, and galloons.

Court-plaster.

Crayons of all kinds.

Cutlery of all kinds.

Diamonds, gems, pearls, rubies, and other precious stones, and imitations of precious stones, when set in gold, silver, or other metal.

Dolls, and toys of all kinds.

Earthen, China, and stone ware, and all other wares, composed of earthy and mineral substances, not otherwise provided for.

Epaullets, galloons, laces, knots, stars, tassels, tresses, and wings of gold, silver, or other metal.

Fans and fire-screens of every description, of whatever material composed.

Feathers and flowers, artificial or ornamental, and parts thereof, of whatever material composed.

Fire-crackers.

Flats, braids, plaits, sparterre and willow squares, used for making hats or bonnets.

Frames and sticks for umbrellas, parasols, and sunshades, finished or unfinished.

Furniture, cabinet and household.

Ginger, ground.

Glass, colored, stained, or painted.

Glass crystals for watches.

Glass or pebbles for spectacles.

Glass tumblers, plain, moulded, or pressed, not cut or punted.

Paintings on glass.

Porcelain glass.

Grapes.

Gum benzoin or Benjamin.

Hair pencils.

Hat bodies of cotton.

Hats and bonnets, for men, women, and children, composed of straw, satin straw, chip, grass, palmleaf, willow, or any other vegetable substance, or of hair, whalebone, or other material not otherwise provided for.

Hemp, unmanufactured.

Honey.

Human hair, cleansed or prepared for use.

Ink and ink powder.

Iron, in bars, blooms, bolts, loops, pigs, rods, slabs, or other form, not otherwise provided for.

Castings of iron.

Old or scrap iron.

Vessels of cast iron.

Japanned ware of all kinds, not otherwise provided for.

Jewelry, real or imitation.

Jet and manufactures of jet, and imitations thereof.

Lead pencils.

Maccaroni, vermicelli, gelatine, jellies, and all similar preparations.

Manufactures of the bark of the cork tree, except corks.

Manufactures of bone, shell, horn, pearl, ivory, or vegetable ivory.

Manufactures, articles, vessels, and wares, not otherwise provided for, of brass, copper, gold, iron, lead, pewter, platina, silver, tin, or other metal, or of which either of those metals or any other metal shall be the component material of chief value.

Manufactures of cotton, linen, silk, wool, or worsted, if embroidered or tamboured in the loom or otherwise, by machinery, or with the needle, or other process.

Manufactures, articles, vessels, and wares, of glass, or of which glass shall be a component material, not otherwise provided for.

Manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for.

Manufactures and articles of marble, marble paving tiles, and all other marble more advanced in manufacture than in slabs or blocks in the rough.

Manufactures of paper, or of which paper is a component material, not otherwise provided for.

Manufactures, articles, and wares of papier mache.

Manufactures of wood, or of which wood is a component part, not otherwise provided for.

Manufactures of wool, or of which wool shall be the component material of chief value, not otherwise provided for.

Medicinal preparations, not otherwise provided for.

Metallic pens.

Mineral waters.

Molasses.

Muskets, rifles, and other fire arms.

Nuts, not otherwise provided for.

Ochres and ochrey earths, used in the composition of painters' colors, whether dry or ground in oil.

Oil-cloth of every description, of whatever material composed.

Oils, volatile, essential, or expressed, and not otherwise provided for.

Olive oil in casks, other than salad oil.

Olive salad oil, and all other olive oil, not otherwise provided for.

Olives.

Paper—antiquarian, demy, drawing, elephant, foolscap, imperial, letter, and all other paper not otherwise provided for.

Paper boxes, and all other fancy boxes.

Paper envelopes.

Parasols and sunshades.

Parchment.

Pepper.

Plated and gilt ware of all kinds.

Playing cards.

Plums.

Potatoes.

Red chalk pencils.

Saddlery of all kinds, not other wise provided for.

Salmon, preserved.

Sealing wax.

Sewing-silks, in the gum or purified.

Shoes composed wholly of India rubber.

Side-arms of every description.

Silk twist and twist composed of silk and mohair.

Silver-plated metal, in sheets or other form.

Soap—Castile, perfumed, Windsor, and all other kinds.

Sugar of all kinds.

Sirup of sugar.

Tobacco, unmanufactured.

Twines and pack-thread, of whatever material composed.

Umbrellas.

Vellum.

Vinegar.

Wafers.

Water colors.

Wood unmanufactured, not otherwise provided for, and fire-wood.

Wool, unmanufactured.

SCHEDULE D.—(Twenty-five per centum ad valorem.)

Borax or tinctal.

Burgundy pitch.

Buttons and button moulds, of all kinds.

Baizes, bockings, flannels, and floor-cloths, of whatever material composed, not otherwise provided for.

Cables and cordage, tarred or untarred.

Calomel and all other mercurial preparations.

Camphor, crude.

Cotton laces, cotton insertings, cotton trimming laces, cotton laces and braids.

Floss silks, feather beds, feathers for beds, and downs of all kinds.

Grass-cloth.

Hair-cloth, hair seating, and all other manufactures of hair, not otherwise provided for.

Jute, Sisal grass, coir, and other vegetable substances, unmanufactured, not otherwise provided for.

Manufactures composed wholly of cotton, not otherwise provided for.

Manufactures of goats' hair or mohair, or of which goats' hair or mohair shall be a component material, not otherwise provided for.

Manufactures of silk, or of which silk shall be a component material, not otherwise provided for.

Manufactures of worsted, or of which worsted shall be a component material, not otherwise provided for.

Matting, China, and other floor matting and mats, made of flags, jute, or grass.

Roofing slates and slates other than roofing slates.

Woollen and worsted yarn.

SCHEDULE E.—(*Twenty per centum ad valorem.*)

Acids—acetic, acetous, benzoic, boracic, chromic, citric, muriatic, white and yellow, nitric, pyroligneous and tartaric, and all other acids of every description, used for chemical or medicinal purposes, or for manufacturing, or in the fine arts, not otherwise provided for.

Aloes.

Alum.

Amber.

Ambergris.

Angora, Thibet, and other goats' hair or mohair, unmanufactured.

Anniseed.

Animal carbon.

Antimony, crude and regulus of.

Arrow-root.

Articles, not in a crude state, used in dyeing or tanning, not otherwise provided for.

Assafœtida.

Bacon.

Bananas.

Barley.

Beef.

Beeswax.

Berries, vegetables, flowers and barks, not otherwise provided for.

Bismuth.

Bitter apples.

Blankets of all kinds.

Blank books, bound or unbound.

Blue or Roman vitriol, or sulphate of copper.

Boards, planks, staves, lath, scantling, spars, hewn and sawed timber, and timber to be used in building wharves.

Boucho leaves.

Breccia.
 Bronze liquor.
 Bronze powder.
 Butter.
 Cadmium.
 Calamine.
 Cantharides.
 Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, made on frames, composed wholly of cotton, worn by men, women, and children.
 Cassia buds.
 Castor oil.
 Castorum.
 Cedar wood, ebony, granadilla, mahogany, rosewood, and satin wood, unmanufactured.
 Chocolate.
 Chromate of lead.
 Chromate, bichromate, hydriodate, and prussiate of potash.
 Cobalt.
 Cocoa nuts.
 Coculus indicus.
 Copperas or green vitriol, or sulphate of iron.
 Copper rods, bolts, nails, and spikes.
 Copper bottoms.
 Copper in sheets or plates, called braziers' copper, and other sheets of copper not otherwise provided for.
 Cream of tartar.
 Cubebs.
 Dried pulp.
 Emery.
 Ether.
 Extract of indigo.
 Extracts and decoctions of logwood and other dyewoods, not otherwise provided for.
 Extract of madder.
 Felspar.
 Fig blue.
 Fish, foreign, whether fresh, smoked, salted, dried, or pickled, not otherwise provided for.
 Fish glue or isinglass.
 Fish skins.
 Flaxseed.
 Flour of sulphur.
 Frankfort black.
 French chalk.
 Fruit, green or ripe, not otherwise provided for.
 Fulminates, or fulminating powders.
 Furs dressed on the skin.
 Gamboge.
 Glue.
 Green turtle.

Gunny cloth.
 Gunpowder.
 Hair, curled; moss, sea-weed, and all other vegetable substances used for beds or mattresses.
 Hams.
 Hats of wool.
 Hat bodies made of wool, or of which wool shall be a component material of chief value.
 Hatters' plush, composed of silk and cotton, but of which cotton is the component material of chief value.
 Hemp seed or linseed, and rape seed oil, and all other oils used in painting.
 Indian corn and corn meal.
 Ipecacuanha.
 Iridium.
 Iris or orris root.
 Iron liquor.
 Ivory or bone black.
 Jalap.
 Juniper berries.
 Lac spirits.
 Lac sulphur.
 Lampblack.
 Lard.
 Leather, tanned, bend or sole.
 Leather, upper of all kinds.
 Lead, in pigs, bars or sheets.
 Leaden pipes.
 Leaden shot.
 Leeches.
 Linens of all kinds.
 Liquorice paste, juice, or root.
 Litharge.
 Malt.
 Manganese.
 Manna.
 Manufactures of flax, not otherwise provided for.
 Manufactures of hemp, not otherwise provided for.
 Marble, in the rough, slab, or block, unmanufactured.
 Marine coral, unmanufactured.
 Medicinal drugs, roots, and leaves, in a crude state, not otherwise provided for.
 Metals, Dutch and bronze, in leaf.
 Metals, unmanufactured, not otherwise provided for.
 Mineral and bituminous substances, in a crude state, not otherwise provided for.
 Musical instruments of all kinds, and strings for musical instruments of whip gut or catgut, and all other strings of the same material.
 Needles, of all kinds, for sewing, darning, or knitting.
 Nitrate of lead.

Oats and oatmeal.

Oils—neatsfoot and other animal oil, spermaceti, whale, and other fish oil, the produce of foreign fisheries.

Opium.

Oranges, lemons, and limes.

Orange and lemon peel.

Osier or willow prepared for basket makers' use.

Patent mordant.

Paints, dry or ground in oil, not otherwise provided for.

Paper hangings and paper for screens or fire-boards.

Paving-stones.

Paving and roofing tiles and bricks.

Pearl or hulled barley.

Periodicals and other works in the course of printing and republication in the United State.

Pine-apples.

Pitch.

Plantains.

Plaster of Paris, when ground.

Plumbago.

Pork.

Potassium.

Prussian blue.

Pumpkins.

Putty.

Quicksilver.

Quills.

Red chalk.

Rhubarb.

Rice, or paddy.

Roll brimstone.

Roman cement.

Rye and rye flour.

Saddlery, common, tinned, or japanned.

Saffron and saffron cake.

Sago.

Sal soda, and all carbonates of soda, by whatever names designated, not otherwise provided for.

Salts—Epsom, Glauber, Rochelle, and all other salts and preparations of salts, not otherwise provided for.

Sarsaparilla.

Seppia.

Shaddocks.

Sheathing paper.

Skins, tanned and dressed, of all kinds.

Skins of all kinds, not otherwise provided for.

Slate pencils.

Smaltz.

Spermaceti candles and tapers.

Spirits of turpentine.

Sponges.

Spunk.
 Squills.
 Starch.
 Stearine candles and tapers.
 Steel not otherwise provided for.
 Stereotype plates.
 Still bottoms.
 Sulphate of barytes, crude or refined.
 Sulphate of quinine.
 Tallow candles.
 Tapioca.
 Tar.
 Thread laces and insertings.
 Type metal.
 Types, new or old.
 Vanilla beans.
 Verdigris.
 Velvet, in the piece, composed wholly of cotton.
 Velvet, in the piece, composed of cotton and silk, but of which cotton is the component material of chief value.
 Vermilion.
 Wax candles and tapers.
 Whalebone, the produce of foreign fisheries.
 Wheat and wheat flour.
 White and red lead.
 Whiting, or Paris white.
 White vitriol, or sulphate of zinc.
 Window glass, broad, crown, or cylinder.
 Woollen listings.
 Yams.

SCHEDULE F.—(*Fifteen per centum ad valorem.*)

Arsenic.
 Bark, Peruvian.
 Bark, Quilla.
 Brazil paste.
 Brimstone, crude, in bulk.
 Codilla, or tow of hemp or flax.
 Cork tree bark, unmanufactured.
 Diamonds, glaziers', set or not set.
 Dragon's blood.
 Flax, unmanufactured.
 Gold and silver leaf.
 Mineral kermes.
 Silk, raw, not more advanced in manufacture than singles, tram and thrown, or organzine.
 Steel in bars, cast, shear, or German.
 Terne tin plates.
 Tin foil.
 Tin in plates or sheets.

Tin plates, galvanized, not otherwise provided for.
Zinc, spelter, or teutenegue, in sheets.

SCHEDULE G.—(Ten per centum ad valorem.)

Ammonia.
Annatto, Rancon or Orleans.
Barilla.
Bleaching powders, or chloride of lime.
Books printed, magazines, pamphlets, periodicals, and illustrated newspapers, bound or unbound, not otherwise provided for.
Building stones.
Burr stones, wrought or unwrought.
Cameos and mosaics, and imitations thereof, not set.
Chronometers, box or ships', and parts thereof.
Cochineal.
Cocoa.
Cocoa shells.
Compositions of glass or paste, not set.
Cudbear.
Diamonds, gems, pearls, rubies, and other precious stones, and imitations thereof, when not set.
Engravings or plates, bound or unbound.
Hempseed, linseed, and rapeseed.
Fullers' earth.
Furs, hatters', dressed or undressed, not on the skin.
Furs, undressed, when on the skin.
Goldbeaters' skins.
Gum Arabic and gum Senegal.
Gum tragacanth.
Gum Barbary.
Gum East India.
Gum Jedda.
Gum substitute, or burnt starch.
Hair of all kinds, uncleaned and unmanufactured.
India rubber in bottles, slabs, or sheets, unmanufactured.
Indigo.
Kelp.
Lemon and lime juice.
Lime.
Maps and charts.
Music and music paper, with lines, bound or unbound.
Natron.
Nux vomica.
Oils, palm and cocoa nut.
Orpiment.
Palm leaf, unmanufactured.
Polishing stones.
Pumice and pumice stones.
Ratans and reeds, unmanufactured.
Rotten stone.

Sal ammonia.
 Saltpetre, (or nitrate of soda, or potash,) refined, or partially refined.
 Soda ash.
 Sulphuric acid, or oil of vitriol.
 Tallow, marrow, and all other grease and soap stocks and soap stuffs, not otherwise provided for.
 Terra japonica, or catechu.
 Watches and parts of watches.
 Watch materials of all kinds, not otherwise provided for.
 Woad or pastel.

SCHEDULE H.—(*Five per centum ad valorem.*)

Alcornoque.
 Argol, or crude tartar.
 Bells when old, or bell metal, fit only to be remanufactured.
 Berries, nuts, and vegetables, used exclusively in dyeing or in composing dyes; but no article shall be classed as such that has undergone any manufacture.
 Brass in pigs or bars.
 Brass, when old, and fit only to be remanufactured.
 Brazil wood, and all other dye wood, in sticks.
 Bristles.
 Chalk, not otherwise provided for.
 Clay, unwrought.
 Copper, in pigs or bars.
 Copper, when old, and fit only to be remanufactured.
 Flints.
 Grindstones, wrought or unwrought.
 Horns, horn-tips, bones, bone-tips, and teeth, unmanufactured.
 Ivory, unmanufactured.
 Ivory nuts, or vegetable ivory.
 Kermes.
 Lac dye.
 Lastings suitable for shoes, boots, bootees, or buttons, exclusively.
 Madder, ground.
 Madder root.
 Manufactures of mohair cloth, silk twist, or other manufacture of cloth suitable for the manufacture of shoes, boots, bootees, or buttons, exclusively.
 Nickel.
 Nutgalls.
 Pearl, mother of.
 Pewter, when old, and fit only to be remanufactured.
 Rags, of whatever material.
 Raw hides and skins of all kinds, whether dried, salted, or pickled, not otherwise provided for.
 Safflower.
 Saltpetre or nitrate of soda, or potash, when crude.

Seedlac.

Shellac.

Sumac.

Tin in pigs, bars, or blocks.

Tortoise and other shells, unmanufactured.

Turmeric.

Waste, or shoddy.

Weld.

Zinc, spelter, or teutenegue, unmanufactured, not otherwise provided for.

SCHEDULE I.—(*Exempt from duty.*)

Animals imported for breed.

Bullion, gold and silver.

Cabinets of coins, medals, and other collections of antiquities.

Coffee and tea, when imported direct from the place of their growth or production in American vessels, or in foreign vessels entitled by reciprocal treaties to be exempt from discriminating duties, tonnage, and other charges.

Coffee, the growth or production of the possessions of the Netherlands, imported from the Netherlands in the same manner.

Coins, gold, silver, and copper.

Copper ore.

Copper, when imported for the United States mint.

Cotton.

Felt, adhesive, for sheathing vessels.

Garden seeds, and all other seeds, not otherwise provided for.

Goods, wares, and merchandise, the growth, produce, or manufacture of the United States, exported to a foreign country, and brought back to the United States in the same condition as when exported, upon which no drawback or bounty has been allowed: *Provided*, That all regulations to ascertain the identity thereof, prescribed by existing laws, or which may be prescribed by the Secretary of the Treasury, shall be complied with.

Guano.

Household effects, old and in use, of persons or families from foreign countries, if used abroad by them, and not intended for any other person or persons, or for sale.

Junk, old.

Models of inventions and other improvements in the arts: *Provided*, That no article or articles shall be deemed a model or improvement which can be fitted for use.

Oakum.

Oil, spermaceti, whale, and other fish, of American fisheries, and all other articles the produce of such fisheries.

Paintings and statuary, the production of American artists residing abroad, and all other paintings and statuary: *Provided*, The same be imported in good faith as objects of taste, and not of merchandise.

Personal and household effects (not merchandise) of citizens of the United States dying abroad.

Plaster of Paris, unground.

Platina, unmanufactured.

Sheathing copper; but no copper to be considered such, and admitted free, except in sheets forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces the square foot.

Sheathing metal.

Specimens of natural history, mineralogy, or botany.

Trees, shrubs, bulbs, plants, and roots, not otherwise provided for.

Wearing apparel in actual use, and other personal effects, not merchandise, professional books, implements, instruments, and tools of trade, occupation, or employment, of persons arriving in the United States: *Provided*, That this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for sale.

APPROVED July 30, 1846.

B.

Circular to collectors and other officers of the customs.

THE TREASURY DEPARTMENT,
December 31, 1847.

The subjoined abstract of decisions made by this department, on questions arising under the laws affecting revenue and commerce, in force since the 1st December, 1846, when the tariff act of 30th July, 1846, went into operation, and under treaty stipulations with foreign powers, is transmitted for your information and government.

ACETATE OF MORPHIA, as a "medicinal preparation," liable under schedule C, tariff of 1846, to a duty of *thirty per cent.* ad valorem.

ACETATE, OR SUGAR OF LEAD, as a "non-enumerated article," to be entitled to entry under the 3d section of the tariff of 1846, at a duty of *twenty per cent.* ad valorem.

ACCORDIONS, as "musical instruments," to be entitled to entry under schedule E of the tariff, at a duty of *twenty per cent.* ad valorem.

ADAMANTINE SPAR.—See *Emery stone*.

ADDITIONAL OR PENAL DUTY, of twenty per cent. ad valorem, provided, in certain cases, by the 8th section of the tariff act of 1846, to be exacted and paid before the delivery of goods for consumption, or their being withdrawn from warehouse for transportation or exportation. In no case to be returned as debenture; and no remission or relief to be granted unless the party shall have pursued the course indicated in the said 8th section of the act of 1846, and 17th section of the tariff act of 30th August, 1842; and shall apply for relief in the mode prescribed in the act of 3d March,

1797, authorizing the remission of penalties.—See *circulars of 25th November, 1846, and 12th June, 1847.*

AGATE MORTARS, as "stone ware," liable under schedule C, tariff of 1846, to a duty of *thirty per cent. ad valorem.*

ALLOWANCE.—Under the provisions of the 52d section of the general collection law of 2d March, 1799, *allowance for damage* may be still made on the articles mentioned in the 58th and 59th sections of that act, now subject to *ad valorem* rates of duty, under the tariff of 1846; the *deficiency, leakage, or breakage*, being taken into consideration by the appraisers, as among the elements of *actual damage* to be ascertained by them, in the manner prescribed in *circular instructions of 25th November, 1846.*

Where claims are made for damage on certain liquors *in bottles*, under the 59th section of the act of March, 1799—unless the importer, at the time of entry, shall, in the exercise of the option given by said section, prefer that the actual quantity be ascertained by tale—the allowance for breakage shall in no case exceed the per centage provided by said section, in such cases, namely, of *ten per cent. on beer, ale, and porter, and five per cent. on all other liquors.*

In the special case of *molasses in casks*, in consequence of the peculiar liability of that article to loss or deficiency from fermentation, stress of weather, or other accident, it has been deemed proper to authorize an allowance for such *loss or deficiency*, to be ascertained as directed in *circular instructions of 27th May, 1847.* In such cases, however, injury to the cask is not to be taken into view in estimating damage.

Except in case of perishable articles, no allowance of damage is to be made beyond one-half the value of the article, without the sanction of the department, upon a full statement of the case submitted for its consideration.—*Circular, 25th November, 1846.*

ALLOWANCE, OR ABATEMENT OF DUTIES, under the last proviso of the 21st section of the tariff act of 30th August, 1842, for *deficiency of articles in packages*, can only take place where it shall satisfactorily appear to the appraisers that the packages had not been opened *after their shipment.*

Such *allowance or abatement*, on separate articles or packages, included in the manifest, but not found on board the vessel at the time of unloading the same in the United States, cannot be made, unless satisfactory proof be adduced that, by accident or other cause, such articles or packages had never been actually shipped; or, that being shipped, they had been actually lost or destroyed by accident or other cause during the voyage, *and before the arrival of the vessel within the limits of any collection district of the United States.*

Damage incurred in lading merchandize on board the vessel at a foreign port of shipment, not to be considered as having occurred "during the voyage."

Damage must be ascertained at the port of the United States where the vessel originally enters, and cannot be certified from any

other port to which the goods may be conveyed.—See *circular of 25th November, 1846*.

No allowance or abatement can be made for an alleged deficiency or difference in the character or description of articles contained in a package, discovered by the importer after the package has passed out of the custody of the officers of the custom-house into the possession of the importer.

AMERICAN VESSELS.—*Coffee*, the production of the colonies or dependencies of the Netherlands, imported from the Netherlands in vessels of the United States, to be exempt from duty by act of 3d August, 1846, and tariff act of 1846, schedule I.—See *circular of 16th August, 1846*.

AMERICAN PRODUCE OR MANUFACTURES, exported to a foreign country and brought back to the United States, entitled to exemption from duty under schedule I, tariff of 1846, only when the identification is made in compliance with the terms of the 47th and 48th sections of the general collection law of 2d March, 1799, and the article is brought back *in the same condition* as when exported.

AMMONIA, CARBONATE OF—not the *ammonia* provided for in schedule G, of tariff 1846; but, as a *non enumerated article*, chargeable under the 3d section of that act with a duty of *twenty per cent. ad valorem*.

AMORPHOUS QUININE, as “quinine,” chargeable under schedule E with a duty of *twenty per cent. ad valorem*.

ANATOMICAL PREPARATIONS, PHILOSOPHICAL APPARATUS, ETC.—Although specially imported for the use of institutions of any kind, not exempt from duty by existing laws, but chargeable with the appropriate rates according to their component materials.

ANIMALS, LIVING, not imported for breed, but imported for sale or public exhibition, not to be considered in any case “specimens of natural history,” within the meaning of the law, but as *merchandize*, liable, under the 3d section of the tariff act, to a duty of *twenty per cent. ad valorem*.

APPAREL, OR ARTICLES WORN BY MEN, WOMEN, OR CHILDREN.—The classification made in schedule C, tariff of 1846, charged with a duty of *thirty per cent. ad valorem*, to comprehend all articles, of whatever material composed, (except only the articles, wholly of cotton, specially provided for in schedule E,) usually worn on the person, *made* wholly or in part by hand, or *made up* and completed by any process of manufacture, so as to be in a fit state or condition as imported—or when separated into distinct articles, if imported in the piece—to be worn on the person. When not so *made*, or *made up* and completed, the article, although intended for wear when completed, to be entitled to entry as a *manufacture*, at a rate of duty appropriate to the component material.—See *manufactures of wool, worsted, silk, cotton, flax*.

ARTICLES MADE ON FRAMES, WHOLLY COMPOSED OF COTTON, and worn by men, women, or children; namely, *caps, gloves, leggings, mits, socks, stockings, wove shirts and drawers*, when imported in the state in which they came from the frame, and not tamboured or embroidered, to be entitled, under schedule E, to entry at a duty

of *twenty per cent.* ad valorem. When tamboured or embroidered, or with any addition of work put on after coming from the frame, fitting them for use, to be charged, under the provisions of schedule C, with a duty of *thirty per cent.* ad valorem.

The same description of articles, although made on frames, if not *wholly* composed of cotton, necessarily remain liable, under schedule C, to the duty therein provided.

The exemption from duty of *wearing apparel*, provided in schedule I, to be confined, as declared in *circular instructions* of 12th April, 1847, to such articles as are generally worn, and are not deemed "merchandize" within the meaning and intent of the law; and to be limited to an extent not exceeding in number, quantity, or value, what is usual for a traveller or other person to wear, or carry with him for actual use; and to such articles as it shall be satisfactorily shown have been in actual use of the person bringing them into the United States. Entry of the articles to be made in the manner prescribed in the 46th section of the general collection law of 2d March, 1799, and the question of the exemption from duty to be determined by the collector and naval officer, if any, as enjoined by said section.

APPEALS from the decisions of the collector of the customs, on revenue questions, and applications for allowance or remission of duties, must be addressed to the department, as heretofore directed, through the medium of the collector, and be accompanied by his views of the case.

APPRAISEMENTS still to be made as allowed and directed by the regulations established by the 2d section of the sup. collection act of 1st March, 1823, and the 16th and 17th sections of the tariff act of 30th August, 1842—enlarged or modified by the provisions of the tariff act of 30th July, 1846, the act of 6th August, 1846, "to establish a warehouse system," and the 2d section of the civil and diplomatic appropriation act of 10th August, 1846, and under the *circular instructions of the department, dated the 15th May, 1845, 14th August, 9th September, 30th October, and 25th November, 1846, and 6th of July, 1847.*

APPRAISERS.—Application being made by importers as prescribed by law, the appraisers are to determine the *fact of damage*, and the *amount*, if any, of *allowance* for the same, under the laws and the instructions of this department. On questions as to the classification of merchandize, in case of difference of opinion between those officers and the collector of the port or the importer of the goods, or of disagreement among themselves, their reports or statements are to be transmitted to the department, accompanied by the views of the collector.

Their appraisement, from which no appeal to merchant appraisers is taken, in pursuance of law, is to be deemed final and conclusive.

Prior to imposing the duties on any importation, the appraisers are authorized to amend their returns on re-examination, either as it regards sound or damaged goods.

In case of appraisement to ascertain damage, no appeal can be taken from the decision of the United States appraisers.

Merchant appraisers, appointed by collectors under the laws, in the performance of their duties, are equally bound with the regular appraisers, by the construction given to the revenue laws by this department, the decision of the Secretary of the Treasury as to the true construction or meaning of any part of the revenue laws, being final and conclusive, and from which there can be no appeal, except to the judicial powers provided by the constitution. *Sections 23, 24, tariff act 1842; 8th section tariff act of 1846; 2d section civil and diplomatic appropriation act, 10th August, 1846. (See detailed instructions, circular 6th July, 1847.)*

In all cases where merchant appraisers are called in, and there should be a variance between their report, or that of either of them, and that of the regular appraisers, the collector, at the expiration of each month, will report all such cases to the department, together with all the appraisements made, as directed in *circular of 6th July, 1847.*

With a view to facilitate the prompt rendition to this department of the collectors' quarterly accounts of the customs, it is directed that the return, in every case of appraisement, shall be made by the appraisers to the collector, within the period of *twenty days* at farthest, from the time at which the goods are ordered for appraisement to the public stores.

ARKS, from British possessions, entitled to entry at the first port of arrival in the United States, as "manufactures of wood," on payment of the duty of *thirty per cent. ad valorem*, as provided in schedule C, of the tariff of 1846; and the payment of the appropriate rates of duty chargeable on any *boards, shingles*, or other articles brought in or on the same.

BAGS, of American or foreign manufacture, used for carrying out grain from the United States.—(*See special circular of 19th February, 1847.*)

BIBLES AND TESTAMENTS, entitled to entry at a duty of *ten per cent. ad valorem*, under schedule G; unless when imported in separate numbers or parts, and while the series is in course of printing and republication in the United States.—*See books.*

BIRDS, imported in quantities, authorising the belief that they are intended *for sale*, to be considered "merchandise," within the meaning of the law, and therefore, not entitled to exemption from duty, under the provisions of schedule I, of the tariff.

BOLLS.—See shingle bolles.

BOOKS.—All printed books, in volumes, numbers, or parts, bound or unbound, are entitled to entry, as provided in schedule G, at a duty of *ten per cent. ad valorem*, except only such *periodicals and other works as are in the course of printing and republication in the United States*, on which a duty of *twenty per cent. ad valorem* is imposed in schedule E. This latter class comprehends only works imported in numbers or separate parts, the course of their printing and republication in the United States necessarily depending on, and following their course of original publication abroad. In this view, the republication of the numbers or parts of any serial work imported into the United States, being commenced, the

series may be considered in course of republication, and the successive numbers would become liable to the duty provided in schedule E, while such series was in the course of republication, and until such course were ended by the completion of the work. The first number of such series, no such course of printing and republication being commenced at the time of importation, would be entitled to entry under schedule G; as would also the *work* when completed—the series being terminated, and no longer in *course of republication* in the United States.

BOOKS, PERIODICALS, OR PAMPHLETS, brought into the United States in *ship letter-bags*, being equally liable with like articles otherwise imported, are not to be permitted to be delivered or forwarded from the post office without entry at the custom-house, and payment of the duties imposed by law.

The law provides no exemption from duty on *books* imported for any of the departments of the government of the United States, or for the use of churches, seminaries, or any other institution whatever.

Books, (as personal or household effects) of citizens of the United States dying abroad, are exempt from duty under schedule I; also,

Books (as household effects, or libraries, or parts of libraries) of persons or families from foreign countries, if used abroad by them, (for at least one year,) and not intended for any other person or persons, or for sale; also,

PROFESSIONAL BOOKS, appropriate to the profession of the emigrant; and

Books (as personal effects) of persons arriving in the United States, “not merchandise,” and not exceeding in number or value what is usual for a traveller or other person to carry with him for actual use.—(See *circular 12th April, 1847.*)

Books containing prints of an obscene character, under the provisions of the 28th section of the tariff act of 1842, being prohibited, are to be seized, and when legally condemned, to be destroyed.

BOOT AND BOOTEES STUFFS.—See *button and shoe stuffs.*

BOTTLES, when imported, containing wine.

If it be satisfactorily shown that the wine, purchased for shipment, was actually bottled *after* such purchase, the bottles may be admitted at a duty (separate from that on the wine) of *thirty* per cent. on the value of the bottles, as “manufactures of glass,” under schedule C. If the wine was purchased in bottles, the value or cost of the bottles is to be considered as a part of the cost of the wine, forming, with other charges, the value on which the duty of *forty* per cent. is to be assessed, under schedule B. In all cases the expense of corks, corking, bottling, packages, and packing, and transportation by land or water, together with all other charges, to the port or place of shipment, must be added to the cost of the wine. It is proper to be noted that, where it shall appear that the wine has been purchased in bottles, while the invoice purports to give separately the value of the wine and of the bottles, mani-

festing the design of evading a portion of the legal duties, such invoice shall be deemed and treated as a *fraudulent invoice*; unless the separate purchase, by the party, of the wine and the bottles be proved to the satisfaction of the collector.—(See *circular 30th March, 1847*, to principal ports.)

BOUNTY on exportation of *pickled fish*, provided in section 5 of tariff act of 1846.—(See *regulations in circular of 25th November, 1846*.)

BOXES, OF ROSEWOOD, whether denominated by importers *fancy work-boxes*, or otherwise, to be liable as “manufactures of rosewood,” to a duty of *forty per cent.*, under schedule B.

BOXES, FANCY, provided for in schedule C, not to comprehend boxes manufactured or made of either of the woods specified in schedule B.

BRAIDS OF COTTON.—See “*cotton laces*,” &c.

BRAIDS OF STRAW.—See “*Straw*.”

BRANDY.—The classification of *spirits and spirituous beverages* in schedule A, liable to a duty of *one hundred per cent. ad valorem*, to comprehend an article called “*coloring*,” composed of brandy and burnt sugar.

BRAZIL, VESSELS OF, with their cargoes, from Brazil, or any other foreign country whatever, to be admitted without the payment of discriminating duties of tonnage or impost, it appearing from an official communication of the government of Brazil that vessels of the United States and their cargoes are admitted to like privileges at the ports of Brazil.—See *act of Congress in regard to discriminating duties of impost and tonnage, of 24th May, 1828*, and *proclamation of the President, of 4th November, 1847*; see, also, *Treasury circular of 11th October, 1847*.

BRAZIL, COFFEE OF, imported in Brazilian vessels.—See *coffee*.

BREAKAGE, ALLOWANCE FOR.—See *Allowance*.

BREMEN, VESSELS OF.—See *Hanseatic Republics*.

BRISTLES, entitled to entry at a duty of *five per cent.*, as provided in schedule H, of the tariff of 1846, must be the article known in commerce by that designation at the time of the passage of the act. *Imitation bristles*, made of whalebone or other similar substances, to be charged with the duty of *twenty per cent. ad valorem*, as a non-enumerated article; as provided in section 3 of the act.

BRITISH VESSELS, in ballast from Brazil, exempt from the payment of *tonnage duties*.—*Circular 1st April, 1845*.

BRITISH VESSELS from the British provinces adjacent to the United States, with their cargoes, if the growth, produce or manufacture of such provinces, not liable to the discriminating duties of impost and tonnage imposed by the 11th section of the tariff act of 30th August, 1842, being placed on the same footing with vessels of the United States and their cargoes by the *act of 29th May, 1830*, “regulating the commercial intercourse between the United States and certain colonies of Great Britain,” and the *proclamation of the President of 5th October, 1830*.

BRITISH VESSELS, bringing from British ports in Europe articles

the growth, produce, or manufacture of the British possessions in India, not to be liable to the penalties provided in the navigation act of 1st March, 1817.—(*Decision of circuit court of United States for the southern district of New York, United States vs. ship Recorder, July 2, 1847.*)

BROKERAGE.—When to be added to the commissions in the list of charges.—See *commissions*.

BURR STONES.—See *stones*.

BUTTON STUFFS, BOOT, BOOTEE, OR SHOE STUFFS.—*Lastings, manufactures of mohair cloth, silk twist, or other manufactures of cloth*, entitled to entry at a duty of *five per cent.*, as provided in schedule H, must be shown to be suitable for the manufacture of buttons, or of boots, bootees, or shoes, exclusively, by their being imported in strips, pieces, or patterns of the size and shape suitable for such manufacture exclusively.—(*Circular, September 1, 1847.*)

Brocade button stuffs, imported in appropriate patterns, the piece partially separated into narrow strips, rendering it unsuitable for any other use, admitted at a duty of *five per cent. ad valorem*.

CANAL BOATS, exempted from the payment of *fees and hospital money*, by act of 20th July, 1846, must still be provided with the papers required by existing laws, and comply, in all other respects, with the provisions of the registering and recording act of 31st December, 1792, or the enrolling and licensing act of the 18th of February, 1793, as the case may be.

Canal boats are such boats as are adapted for, and ordinarily employed in the transportation of merchandise or passengers on or through canals, "without masts or steam power."—*Circular, 10th August, 1846.*

Vessels or boats which ply altogether on tide and other navigable waters cannot be deemed *canal boats*, in contemplation of, and entitled to the privileges of the act of 20th July, 1846.

CANARY SEED, as a non-enumerated article, liable to a duty of *twenty per cent. ad valorem*, under the third section of the tariff act of 1846.—See *seed*.

CANVASS, not entitled to entry at *five per cent.*, as suitable for the manufacture of shoes exclusively.

CAPS, wholly of cotton.—See *cotton*.

CAPS, PERCUSSION, chargeable as a manufacture of metal, under schedule C, with a duty of *thirty per cent. ad valorem*.

CARAWAY SEED, as a non enumerated article, liable to a duty of *twenty per cent. ad valorem*, under the third section of the tariff of 1846.—See *seed*.

CARBONATE OF AMMONIA.—See *ammonia*.

CARBONATE OF IRON, as a non-enumerated article, to pay a duty of *twenty per cent.*

CARDAMOM SEED, as a non-enumerated article, liable to a duty of *twenty per cent.*—See *seed*.

CARTAGE, expenses of, when to be paid by the importer and when by the United States.—See *Circular of 9th October, 1845.*

CASKS OR HOGSHEADS, exported from the United States *empty*, and returned *filled*, to be included among the dutiable charges, al-

though of American manufacture; not being in "the same condition as when exported, as required by the provisions of schedule I of the tariff of 1846, in order to be entitled to exemption.

CHARGES.—To the list of charges to be embraced in the appraisal, in fixing the valuation of foreign articles, as enumerated in circular instructions of 25th November, 1846, is to be added *fire insurance*, if effected for a period prior to the shipment of the goods for the United States. For additional charges on importations of wine in bottles, *see bottles*.

CLAY SMOKING PIPES, liable to the duty of *thirty per cent.*, under schedule C, as *earthenware*.

CLEARANCE, of a vessel having on board goods liable to inspection under the laws of the State in which the collector or other officer of the customs may act, not to be granted until the master or other proper person produce a certificate that all such goods have been duly inspected, as required in the *proviso* to the 93d section of the *General Collection Act of the 2d March, 1799*.

CLERKS, EXTRA, in custom-houses.—*See expenses*.

COAL FROM BRITISH PROVINCES adjacent to the United States, brought in British vessels.—*See British vessels*.

COAL, MEASUREMENT OF.—It being satisfactorily ascertained, in the case of coal imported from Nova Scotia, when subject to a specific duty, that, owing to the custom and mode of measurement in Nova Scotia, the quantity landed in the United States, under the mode of measurement pursued in our ports, usually exceeded, by at least twenty per cent., the quantity given in the invoice; which fact has also been satisfactorily established in the case of importations under the existing system of *ad valorem* duties, it is deemed proper to direct that, on importations of this article from the British provinces adjacent to the United States, where the actual quantity, on measurement, when landed, is found to exceed, by not more than twenty per cent., the quantity given in the invoice, no increase of value in the assessment of the duty is to be made; but, if the excess be more than twenty per cent., then the value of such excess over twenty per cent. is to be added in assessing the duties—it being expressly understood that, "under no circumstances, shall the duty be assessed upon an amount less than the invoice value," as provided in the 14th section of the sup. collection act of 1st March, 1823, and the 8th section of the tariff act of 1846.

COFFEE, the growth or production of the colonies or dependencies of the Netherlands, imported from the Netherlands in *American vessels*, or in *vessels of the Netherlands*, to be exempt from duty after the passage of the act of 3d August, 1846.—*See circular of 16th August, 1846*.

COFFEE, as above, imported in vessels of the *kingdom of Prussia*, and of the *Hanseatic republics of Lubec, Bremen, and Hamburg*, to be placed on the same footing with that imported in *American or Dutch vessels*.—(*See Act of 3d August, 1846; Tariff Act of 1846, schedule I; Civil and Diplomatic Appropriation Act, March 3, 1847.*)

COFFEE, imported direct from the place of its growth or produc-

tion, in *American vessels*, or in *foreign vessels*, "entitled by reciprocal treaties to be exempt from discriminating duties of tonnage and other charges;" and *coffee*, the growth or production of the *possessions* of the Netherlands, imported in *such vessels* from the Netherlands, to be exempt from duty.—(See *Tariff Act* of 1846, *schedule I*)

COFFEE, the growth or production of *Brazil*, imported directly from that country in *Brazilian vessels*, exempt from duty under the provisions of *schedule I* of the *Tariff Act* of 1846; *Treasury circular* of October 11, 1846; *proclamation* of the President of November 4, 1847.

COFFEE, imported in *vessels of Portugal*.—It appearing from a decree of the government of Portugal, bearing date the 18th October, 1841, and understood to be still in force, that a discriminating duty is charged in the ports of that kingdom, on importations in *American vessels*, it necessarily follows, that coffee imported into the United States in *vessels of Portugal*, either from the Netherlands, or from the place of its production, not coming within the exemption provided in *schedule I* of the tariff of 1846, becomes liable to the duty of *twenty per cent. ad valorem*, as a non-enumerated article, under the provisions of the 3d section of the act.

COFFEE AND TEA, from *Singapore*, a place of *depot* for exports of the articles from other places, and not the place of growth and production, not to be considered as coming within the exemption provided by law.

COINS, and *moneys of account*, of certain foreign countries; their value established in computations at the custom-house, by the act of 22d May, 1846.—See *circular*, 13th June, 1846.

COLORING, composed of brandy and burnt sugar.—See *brandy*.

COMMISSIONS.—Among the costs and charges entering into the valuation of imports, to be taken at the usual rates, but in no case to be less than $2\frac{1}{2}$ per cent.; and where there is a distinct *brokerage*, that to be added.—See *circular*, 25th November, 1846.

COOPERAGE, EXPENSES OF.—In what cases to be paid by the importer, and when by the United States.—*Circular*, 9th October, 1845.

COPPER, for *sheathing vessels*.—See "*sheathing copper*."

COTTON.—Manufactures composed wholly of cotton, and not otherwise provided for, are chargeable under *schedule D* of the tariff of 1846, with the duty of *twenty-five per cent. ad valorem*; but if *tam-boured* or *embroidered*, they become liable, under *schedule C*, to a duty of *thirty per cent. ad valorem*.

Among the articles, wholly of cotton, but otherwise provided for, are the following:

Apparel, or clothing ready made, and articles worn on the person, as *shawls*, *neckerchiefs*, *veils*, *girdles* and *tassels*, liable, under *schedule C*, to a duty of *thirty per cent.*, (see *APPAREL*;) also, *cords*, *gimps* and *galloons*, and *hat bodies*, liable to the same rate of duty; *laces*, *insertings*, *trimming laces*, *laces and braids*, *scallops*, charged with a duty of *twenty-five per cent.*, unless embroidered or tam-boured; *caps*, *gloves*, *leggings*, *mits*, *socks*, *stockings*, *shirts* and

drawers, made on frames, and *velvet in the piece*, entitled to entry at a duty of *twenty per cent.*, under schedule E, unless *tamboured* or *embroidered*, or with such work of hand added as shall bring them under the charge of *thirty per cent.*—(See *apparel or articles worn*, &c.)

When cotton is combined in a manufacture with other material, the charge of duty must necessarily depend on the description of the article: thus, *apparel* or *articles worn* on the person, composed of cotton and any other material, whether made on frames or otherwise, would pay the duty of *thirty per cent.*; manufactures of *cotton and wool*, not otherwise provided for, *wool* being the component material of chief value, would be chargeable with the same rate of duty; manufactures of *cotton and worsted*, or *cotton and silk*, not otherwise provided for, would be liable, under schedule D, to a duty of *twenty-five per cent.*; manufactures of *cotton and flax*, under schedule E, to pay a duty of *twenty per cent.* ad valorem.

Hatters' plush, and *velvet in the piece*, composed of *cotton and silk*, cotton being the component material of chief value, being specially provided for in schedule E, are taken out of the general classification, as noted above, and are entitled to entry at a duty of *twenty per cent.* ad valorem.

COURTS, UNITED STATES CIRCUIT.—See *decisions*.

CRAVATS OR NECKERCHIEFS, of silk, cotton, or other material, if ready to be worn, as imported, liable to a duty of *thirty per cent.* ad valorem.—See *apparel or articles worn*.

CROCHET NEEDLES.—See *needles*.

CUMMIN SEED, liable to a duty of *twenty per cent.*, as an *unenumerated article*.—See *seed*.

DAMAGE OR DEFICIENCY.—See *allowance and appraisement*.

DECISIONS OF CIRCUIT COURTS OF THE UNITED STATES, in suits involving revenue questions; copies to be transmitted to the department by the collectors of the districts in which the several cases arise, immediately after the termination of the suits, accompanied by the views of the collectors and the attorneys of the United States of the district.—*Circular*, 30th December, 1847.

DEPOSITES OF PUBLIC MONEYS BY COLLECTORS.—For special regulations, see *circulars* of 11th May, 1843, and 18th March and 28th April, 1846.

DISCOUNTS.—Never to be allowed in any case, except on articles where it has been the uniform and established usage heretofore; and never more than the actual discount positively known to the appraisers.—*Circular*, 25th November, 1846.

Not to be allowed unless exhibited on the invoice; but, if appearing on the invoice, although not deducted from the foot of the same, to be allowed.

On *Irish linens*, never to exceed $2\frac{1}{2}$ per cent.

DISCRIMINATING DUTIES ON TONNAGE AND IMPOST on foreign vessels and their cargoes, to be charged, as provided by law, in all cases; except where treaty stipulations secure exemption, or where such exemption, provided by the act of 20th May, 1828, concern-

ing discriminating duties, shall be declared by proclamation of the President.

DRAWBACK on goods warehoused, under the provisions of the act of 8th August, 1846, establishing a warehousing system.—See *circular instructions of 14th August and 30th October, 1846.*

DRAWBACK.—All articles denied the right of drawback by existing laws are nevertheless entitled to be *warehoused*, like other dutiable articles, under the act of 6th August, 1846.

DRAWBACK on goods imported into certain collection districts of the United States, from adjacent *British Provinces*, under the act of 8th August, 1846.—*Special circular instructions, 9th September, 1846.*

DRAWBACK on foreign sugar, refined in the United States, provided in the 14th section of the tariff act of 1842, and in view of the provisions of the tariff act of 1846, altering the rates of duty, to be, on importations under the latter act, *two cents and one-sixth of a cent per pound*, subject to the deduction of *two and a half per cent.*, as prescribed in the 15th section of the act of 1842.

DRAWBACK on spirits distilled from foreign molasses, no longer to be granted; the allowance having ceased by limitation of law on the 1st of January, 1847.—*Circular, 17th February, 1847.*

DRAWBACK, not allowed on foreign bags, or bags of foreign material, exported from the United States with grain.—*Circular, 19th February, 1847.*

DRAYAGE, expenses of.—In what cases to be paid by the importer, and in what cases by the United States.—*Circular, 9th October, 1845.*

DUTY, PENAL.—See additional or penal duty.

EFFECTS, household and personal, exempt from duty under the provisions of schedule I, tariff of 1846.—For detailed instructions see *circular, 12th April, 1847.*

Silver plate, in certain cases, to be considered *household effects*. See *silver plate.*

Libraries or parts of libraries, may be considered as comprehended in the provision as *household effects*; and *books*, within a reasonable number, and of a proper character, as *personal effects*, so exempt from duty.—See *books.*

EMBROIDERY OR TAMBOURING, by whatever process, on any manufacture of cotton, linen, silk, wool, or worsted; comprehending all articles of cotton weave, or made on frames, and specified in schedule E, are liable to a duty of *thirty per cent. ad valorem*, as provided in schedule C.

EMERY STONE; called also *adamantine spar*, to be charged as *emery*, specified in schedule E, with a duty of *twenty per cent. ad valorem.*

ENGRAVINGS, of an obscene character, under the provisions of the tariff act of 1842, to be seized, and, if legally condemned, to be destroyed.

ERRORS in the computation of duties settled, can be corrected only with the sanction of the department, on statement of the error, certified by the collector or naval officer.

EXPENSES.—Regulations in view of retrenchment, in regard to the revenue marine; inspectors, permanent, temporary, or confidential; weighers, gaugers, markers, measurers, extra clerks, &c.—*See circulars, 30th October, 25th Nov., 1846; 1st January, 20th July, 8th October, 1st, 9th, and 15th November, 1847.*

Contingent expenses to be reduced at least 10 per cent.

EXPENSES OF COLLECTING THE REVENUE.—Estimates for each quarter, beginning with that commencing on the first of April, 1848, to be submitted by collectors of the customs, in advance, to the First Comptroller of the Treasury—(*Circular, 4th Dec., 1847.*)

FEES, for weighing, gauging, or measuring goods, withdrawn from warehouse, in quantities less than the entire importation, to be paid by the importer.—*Circular 30th October, 1846.*

FELT, ADHESIVE, for sheathing vessels, admitted to free entry by schedule I of the tariff of 1846; not to comprehend "patent asphalted roofing felt," or any other felt not used for sheathing vessels, within the meaning and intent of the law.

FLAX, made into apparel or articles worn, to pay a duty of thirty per cent.—(*See apparel.*)

FLAX, manufactures of, embroidered or tamboured, liable to a duty of thirty per cent., under schedule C.

FLAX AND COTTON, manufactures of, not otherwise provided for, to be charged with a duty of twenty per cent., under schedule E.

FLAX AND SILK, or WORSTED, manufactures of, not otherwise provided for, to pay a duty of twenty-five per cent., under schedule D.

FLAXSEED.—*See linseed.*

FLOCKS.—*See waste or shoddy.*

FOREIGN VESSELS.—Vessels belonging to any foreign nation allowing American vessels laden with goods of the growth, produce, or manufacture of any country out of the United States, freely to enter and land such merchandize in any of the ports of said country, whether such goods be carried directly from their place of origin, or from ports of the United States—not to be liable to the penalties of the navigation act of 1st March, 1817, on their bringing like goods into the United States either from the country of production, or from the country to which the vessels belong; on payment of the duties as provided by the laws of the United States.—(*Circular of 6th November, 1847.*)

FOREIGN COINS and moneys of account.—*See coins.*

FREIGHT, from the last place of shipment of goods to the United States, not to be included in the valuation of such goods at the place of growth, production or manufacture.—(*Circular, 25th Nov., 1846.*)

FRENCH IMITATION PORT AND MADEIRA WINES; as decided by the courts of the United States, to be entitled to entry at the appropriate rates of duty chargeable by law on the genuine red and white wines of France.

FRENCH IMITATION GUANO, not to be entitled to free entry under the provisions of Schedule I of the tariff of 1846, but liable, under section 3 of the act, to the duty of twenty per cent. ad valorem, as a non-enumerated article.

GALLOONS, wholly of cotton, liable to a duty of *thirty per cent.* *ad valorem*.—See cotton cords, &c., schedule C. Composed of cotton and silk, liable, under schedule D, to a duty of twenty-five per cent.

GARANCINE, a preparation of Madder, liable, as an article "not in a crude state, used in dyeing or tanning, not otherwise provided for," to a duty of *twenty per cent.* under the provisions of schedule E.

GAUGING, expenses of; in certain cases to be paid by importer.—(*Circulars*, 30th October, 25th November, 1846.) The number of gaugers to be reduced to that actually required by the public service; and no assistants to be employed unless where positively required, and recommended by the collector, and approved by this department.—(*See circulars*, 25th November, 1846; 1st and 15th November, 1847.)

GELATINE; a preparation used in confectionary, not entitled to entry as "*refined glue*;" but liable, as specified in schedule C, to a duty of *thirty per cent.* *ad valorem*.

GILL TWINE.—See *twine*.

GIRDLES and TASSELS; of whatever material, as articles worn on the person, liable, under schedule C, to a duty of *thirty per cent.* *ad valorem*.

GLASS, colored, stained or painted, specified in schedule C; to comprehend such articles of cut glass, the chief value of which consists in coloring, staining or painting, and not in the cutting; entitled to entry at a duty of *thirty per cent.*

GLASS, colored, stained or painted; not being "*window glass*" within the meaning and intent of the law, not to be entitled to entry under the provisions of schedule E, but liable to the duty of *thirty per cent.* as provided in schedule C.

GLASS, PORCELAIN; specified in schedule C, to comprehend all articles actually *porcelain glass*, whether the same be cut or otherwise.

GLOBES, intended for the use of schools, societies, or any other institution, not exempt from duty by existing laws.

GLOVES, made on frames.—See *cotton*.

GRAIN, IN BULK, transported from the British provinces adjacent to the United States, under the warehousing law, if placed in vessels or boats conveying *American grain*, must be kept so separated and distinct as to ensure its identification, and the ascertainment of the quantity described in the transportation certificate.

GRASS SEED to be exempt from duty.—See *seed*.

GUANO.—The provision in schedule I exempting this article from duty, having reference only to the genuine article known in commerce by that designation at the time of the passage of the act of 1846, not to extend to any *imitation* of guano, imported under that designation.

GUARDS, of silk or other material, worn on the person, chargeable with a duty of *thirty per cent.*, as provided in schedule C.—(*See apparel and articles worn*.)

GUMS, to be entitled to entry at a duty of *ten per cent.* ad valorem, must be of the description generally known in commerce by the designations given in schedule G. All other gums or resinous substances in their crude state, not so known and designated, and not otherwise provided for, to be charged with a duty of *twenty per cent.* ad valorem, under the provisions of the 3d section of the act.

GUM BENJAMIN, OR BENZOIN, AND BENZOITES, specified in schedule C, are liable to a duty of *thirty per cent.* ad valorem.

GUM PERDU, ascertained to be an *opium*, is chargeable with the duty of *twenty per cent.*, under schedule E.

GUTTA PERCHA, a substance in some respects similar to India rubber, (*caoutchouc*), and applicable to like uses, but not the *India rubber* known in commerce at the time of the passage of the tariff act, and therefore not entitled to entry under schedule G, to be liable to a duty of *twenty per cent.* ad valorem, as a non-enumerated article, under the third section of the act.

HAIR, HUMAN.—The provision in schedule C, imposing a duty of *thirty per cent.* on *human hair*, to comprehend that article when thoroughly cleansed, although but partially prepared for use.

HAMBURG, VESSELS OF.—See *Hanseatic republics*.

HANDKERCHIEFS, POCKET, although hemmed or otherwise prepared for use, being articles *carried*, and not *worn*, within the meaning of the law, to be entitled to entry, if not tamboured or embroidered, at the appropriate rate of duty, according to the component material. If tamboured or embroidered, to pay *thirty per cent.* ad valorem, as provided in schedule C.

HANSEATIC REPUBLICS OF LUBEC, BREMEN, AND HAMBURG.—The vessels of these countries placed by reciprocal treaties on the same footing as vessels of the United States.—(See *coffee and tea, imported in vessels of the Hanseatic republics*.)

HARMONICANS.—See *musical instruments*.

HOGSHEADS of *American manufacture*, exported and brought back to the United States.—See *casks and hogsheads*.

HORNS of the *stag* or *buffalo*, cut into lengths for packing, not considered as removed from the classification made in schedule H, of "*horns, horn-tips*," &c., entitled to entry at a duty of *five per cent.*

HOSIERY.—See *articles made on frames*.

HOUSEHOLD EFFECTS.—See *effects*.

HYDRIODATE OF POTASH, entitled to entry at a duty of *twenty per cent.* ad valorem, under schedule E of the tariff of 1846.

INSERTINGS of cotton.—See *cotton*.

INSPECTION LAWS OF THE SEVERAL STATES.—Due regard to be paid to them by collectors and other officers of the customs, on the clearance of vessels having on board goods liable to inspection under the laws of the State in which the said collectors or other officers may act.—See *clearance*.

INSPECTORS OF THE CUSTOMS employed on *confidential service*, not to exceed in number one to each port of entry, at a limited com-

compensation per diem, and allowance for travel.—(See *detailed instructions, circular 30th October, 1847.*)

INSPECTORS OF THE CUSTOMS, permanent and temporary, their number and compensation limited. No assistants to be allowed to inspectors unless required by the public service, recommended by the collector, and approved by this department.—(See *detailed instructions in circulars of November 1, 6, 9, and 15, 1847.*)

INSTRUMENTS, SURGICAL, not exempt from duty, under schedule I, unless they are the professional instruments of a person arriving in the United States.—See *tools of trade.*

INSURANCE.—Marine insurance is not to be taken as among the dutiable charges on importations.—(See *circular, 25th November, 1846.*)

But fire insurance on goods for any period prior to their shipment for the United States is to be included in such charges.

INVOICES, VERIFICATION OF.—(See *circular to officers of the customs and consuls of the United States, August 20, 1845.*)

INVOICES, in no case to be altered, but the importer may add to the value of the import, in the entry, as provided in the 8th section of the tariff act of 1846.—(See *circular of 25th November, 1846.*)

The duties in no case to be assessed upon an amount less than the invoice value.—See *14th section of the sup. collection act of 1st March, 1823, and 8th section of the tariff act of 30th July, 1846.*

In case of a manifest clerical error in the invoice, on proper representation of the case, through the collector, the department will take into consideration the propriety of directing the correction of the error, in the computation of the duties.

Invoices of goods formerly liable to specific rates of duty, to be referred to in ascertaining value under tariff of 1846.—(Circular, 25th November, 1846.)

IODINE, as a "medicinal preparation," liable, under schedule C, to a duty of thirty per cent. ad valorem.

LACES, of cotton.—See *cotton laces.*

LASTINGS, for shoes, boots, bootees, or buttons.—See "*button stuffs, &c.*"

LEAKAGE.—See *allowance.*

LEATHER, PATENT.—The article so denominated, to be considered "a manufacture of leather," liable, under schedule C, to a duty of thirty per cent. ad valorem.

LEGGINGS, of cotton.—See *articles of cotton made on frames.*

LIGHT MONEY, being a charge on the tonnage of vessels, is to be levied in addition to the proper tonnage duty.

LINEN.—See *flax, manufactures of.*

LINSEED.—The article known in ordinary commercial language and transactions by this designation, being usually imported from India, and chiefly used in making linseed oil, to be entitled to entry at a duty of ten per cent., under schedule G.

The article known in ordinary commercial language and transactions, by the distinctive designation of FLAXSEED, being the production of, and usually imported from places in Europe, and chiefly

used for medicinal or agricultural purposes, to be liable to the duty of *twenty per cent. ad valorem*, as provided in schedule E.

LASTINGS, WOOLLEN, charged in schedule E with a duty of *twenty per cent.*, to be liable to that rate of duty only in cases where it is ascertained by the proper officers of the customs that they are the article generally known in commerce by that designation, contradistinguished from "rags," as provided for in schedule H.

LUBEC, vessels of.—See *Hanseatic republics*.

MACHINES, MACHINERY, if worked by other than *manual power*, not to be considered "tools of trade."—See *tools of trade*.

MAGNESIA, carbonate, lump, or calcined, as a "medicinal preparation," liable to a duty of *thirty per cent. ad valorem*.

MANILLA HEMP CLOTH, if, after due examination, the fact be determined by the return of the United States appraisers, or a majority of them at the port of entry of the goods, concurred in by the collector of the customs, that the article is distinct in its commercial character from "grass cloth," as generally known in commerce, to be entitled to entry, as a non-enumerated article, under the third section of the tariff, at a duty of *twenty per cent. ad valorem*.

MARKING, to be confined to certain designated articles.—See *circular of 20th July, 1847*.

MEASURING, expenses of, to be paid by the importer in certain cases.—See *Circulars 30th October and 25th November, 1846*.

MEASURERS, the number of, to be reduced to that actually required by the public service, and no *assistants* to be allowed except when positively required by said service, and recommended by the collector, and approved by this department.—(See *circulars, 25th November, 1846, 1st and 15th November, 1847*.)

MEDICINAL PREPARATIONS.—Chemical preparations to be thus classed and subjected, under schedule C, to a duty of *thirty per cent. ad valorem*, when ascertained to be *chiefly* used in medicine.

METAL, SHEATHING.—See *sheathing metal*.

MEXICO, commercial relations with, during the war.—(See *circulars 11th, 12th, and 30th June; 23d October, 8th and 16th December, 1846; 22d March, 7th April, 10th May, 22d September, and 15th November, 1847*.)

MILL STONES.—See *STONES*.

MITS OF COTTON made on frames.—See *cotton*.

MODELS of inventions and improvements, except from duty under schedule I of the tariff, not to comprehend practical or working machines, imported whole or in separate parts, if fit for, and intended to be used in factories, workshops, laboratories, or elsewhere.—*Circular, June 19, 1846*.

MOHAIR CLOTH, for buttons, shoes, &c.—See *button stuffs*.

MOLASSES, allowance on.—See *allowance*.

MORPHIA, acetate of, as "a medicinal preparation," liable, under schedule C, to a duty of *thirty per cent. ad valorem*.

MORTARS OF AGATE, as "stoneware," liable, under schedule C, to a duty of *thirty per cent. ad valorem*.

MUSTARD SEED, liable to duty of *twenty per cent.*, as a non-enu-

merated article, under the provisions of the 3d section of the act of 1846.—See *seed*.

NAVIGATION ACT of 1st of March, 1817.—See *foreign vessels*.

NEEDLES, termed *crotchet needles*, not being considered as *sewing, darning, or knitting needles*, provided for in schedule E, to be charged with duty as “manufactures,” according to the material of which they may be composed.

NETHERLANDS, vessels of, placed by reciprocal treaty stipulations on the same footing with vessels of the United States.—(*Schedule I, tariff of 1846.*)

COFFEE, the production of the colonies or dependencies of the Netherlands, imported in Dutch vessels from the Netherlands, exempt from duty.—(*Schedule I, tariff of 1846; act 3d August, 1846; circulars, 11th September, 1845, 16th August, 1846.*)

OCHRE.—See *Venitian red*.

PACKAGES, *lost or missing*.—See *allowance*.

PAINTINGS, imported in good faith, as objects of taste, and not merchandise, on evidence satisfactory to the collector, to be admitted to free entry under the provisions of schedule I, tariff of 1846.

PAINTINGS, ENGRAVINGS, &c., of an obscene character, under the provisions of the tariff of 1842, to be seized, and, if legally condemned, to be destroyed.

PASSENGER VESSELS, regulations concerning, under the acts of 22d February and 2d March, 1847.—(*Circulars, March 17, May 13 and 20, September 22, 1847.*)

PATENT LEATHER, as “a manufacture of leather,” liable, under schedule C, to a duty of *thirty per cent. ad valorem*.

PATENT THREAD, an article sometimes so called, but in reality *gill twine*, liable to the duty of *thirty per cent. ad valorem*.—See *twines*.

PEA NUTS, called also *ground nuts*, and *ground peas*, decided to be a *fruit*, and not a *nut*, within the meaning of the law; to be entitled to entry, under schedule E, at a duty of *twenty per cent. ad valorem*.

PENAL DUTY.—See *additional or penal duty*.

PENALTIES, remission of.—See *remission*.

PERCUSSION CAPS.—Liable to a duty of *thirty per cent.* under schedule C.

PERIODICALS.—See *books*.

PERSONAL EFFECTS.—See *effects*.

PIPES, OF CLAY, for smoking, as *earthenware*, liable, under schedule C, to the duty of *thirty per cent. ad valorem*.

PORTUGAL, vessels of, under treaty stipulations, not liable to the payment of tonnage duty, on arriving in ports of the United States. When bringing articles the growth or production or manufacture of countries other than Portugal or her dependencies, not liable to the penalties provided by the navigation act of 1st March, 1817; the articles so brought being entitled to entry on the payment of the appropriate rates of duty; but the exemption from duty of *tea* and *coffee*, in certain cases, as provided in schedule I of the tariff

of 1846, is not to extend to cases of the importation of those articles in vessels of *Portugal*.—See *coffee, tea*.

PORTUGAL, wines of.—See *wines*.

PRECIOUS STONES.—See *stones*.

PROTEST, in writing, against the rate of duty charged, as prescribed by the act of 26th February, 1845, required in all cases of claim on importations made since the passage of that act.

PRUSSIA, vessels of, by reciprocal treaty stipulations, placed on the same footing with vessels of the United States.—See *coffee, tea*.

PURSES, articles carried, and not worn, within the meaning of the law, to be charged with duty according to component material. If wholly of cotton or of silk, or of cotton and silk combined, entitled to entry at a duty of *twenty-five per cent.* under schedule D. If wholly of silk, with metal ring and tassels, beads, or other ornaments, if the article be generally, and in the language of trade, known as a *silk purse*, or *manufacture of silk*, to be entitled to entry at the same rate of duty.

QUININE, amorphous, as *quinine*, entitled to entry at a duty of *twenty-five per cent.* ad valorem, under schedule E.

RATTANS, SPLIT; as an unenumerated article, to be entitled to entry at a duty of *twenty per cent.* ad valorem, under section third of the tariff act.

REMISSION of penalty, in cases where the same has come into the hands of the collector, and has been distributed among the officers legally entitled to receive it, not to comprehend the moiety so distributed.—(*Circular, 15th May, 1845.*)

REFINED SUGAR, drawback on.—See *drawback*.

REFUNDING DUTIES, under 2d section of the civil and diplomatic appropriation act of 3d March, 1839, and the 2d section of the act of 8th August, 1846, "to refund to certain persons an excess of duty exacted on the importation of foreign merchandise." For detailed instructions, with the view as well to facilitate the adjustment of proper and legal claims, as to protect the government from those of an opposite character, see *circular of the 13th November, 1847, and the previous instructions referred to therein*.

REVENUE MARINE.—Expenses in regard to revenue cutters and boats limited and regulated.—See *circulars 15th June, 11th August, 1st and 25th November, 1845; 8th April and 13th June, 1846; January 1, October 8, and November 1, 1847.*

RINGS, STONE.—See *stone*.

ROSEWOOD BOXES, liable, as "manufactures of rosewood," specified in schedule B, to a duty of *forty per cent.* ad valorem.

SALACINE, as a "medicinal preparation," to be charged with a duty of *thirty per cent.* ad valorem, as provided in schedule C.

SAWED TIMBER, being entitled to entry, under schedule E, at a duty of *twenty per cent.* ad valorem, the article called *sawed logs*, imported from the British adjacent possessions, if found to be in point of fact, *sawed timber*, is to be admitted at that rate of duty; *saw-logs*, as an unenumerated article, to be entitled to entry at a

duty of *twenty* per cent. ad valorem, as provided in the third section of the tariff act.

SCARFS OR SLIPS, of whatever material, if ready to be worn, liable to a duty of *thirty* per cent. ad valorem, under schedule C.—See *apparel and articles worn*.

SCOLLOPS, of cotton.—See *cotton*.

SEEDS.—The exemption from duty, provided in schedule I, of “garden seeds, and all other seeds not otherwise provided for,” to comprehend only such seeds as are commonly known and recognized as garden seeds; and such seeds as are generally used for agricultural purposes, as seed, such as *grass seed*. All other seed, except *aniseed*, *hempseed*, *rapeseed*, and *linseed*, (or *flaxseed*,) which are specifically mentioned, falling into the class of non-enumerated articles, liable, under the 3d section of the tariff, to a duty of *twenty* per cent. ad valorem. Among these will be found *canary*, *caraway*, *cardamom*, *cumin*, and *mustard seed*, all of which are chiefly used for medicinal or other purposes, not agricultural. *Wheat*, under no circumstances, can be admitted to entry under schedule I, being liable, as specified in schedule E, to a duty of *twenty* per cent. ad valorem.

SHAWLS, of whatever material, if ready to be worn, liable to the duty of *thirty* per cent. ad valorem, under schedule C.—See “*apparel and articles worn*.”

SHEATHING COPPER AND SHEATHING METAL, to be entitled to free entry, under the provisions of schedule I, must be imported in sheets *not less* in length than forty-eight inches, or in width than fourteen inches; *nor less* in weight than fourteen, *nor more* than thirty-four ounces per square foot.—*Circular, 25th November, 1846*.

SHEATHING FELT, entitled to free entry under schedule I, not to comprehend *adhesive roofing felt*, or any other than the *felt* used in sheathing vessels.

SHINGLES, AND SHINGLE BOLLS, liable to the duty of *thirty* per cent. ad valorem, as provided in schedule C of the tariff.

SHIPPING ARTICLES, or written agreement required by law to be entered into between the masters and crews of vessels bound on foreign voyages; the original to be retained among the archives of the collector.—See *act of 29th July, 1840, circular 29th April, 1846*.

SHIRTS, OF COTTON, made on frames.—See *cotton*.

SHODDY.—See *waste*.

SHOE STUFFS.—See *button and shoe stuffs*.

SICILIES, THE TWO, wines of.—See *wines*.

SILK, MADE INTO APPAREL OR ARTICLES WORN.—See *apparel and articles worn*.

SILK, MANUFACTURES OF, tamboured or embroidered, to pay a duty of *thirty* per cent. ad valorem, under schedule C.

SILK, MANUFACTURES OF, not tamboured or embroidered, and not otherwise provided for; and manufactures of silk and cotton, silk and worsted, or silk and flax, not otherwise provided for, chargeable with the duty of twenty-five per cent., under schedule D.

SILK TWIST, for buttons, shoes, &c.—See *button stuffs*.

SILVER PLATE, exempt from duty under the provisions of schedule I, as *household effects*, when brought into the United States by persons or families from a foreign country, in good faith, for their own exclusive use, and not for the purpose of sale or barter to others, directly or indirectly; the said articles being such as are generally used in housekeeping, and having been in use by them, abroad, for at least one year.—See *circular*, 12th April, 1847.

SKINS OF ALL KINDS, tanned and dressed, charged with a duty of *twenty per cent.* in schedule E, include sheep, goat, lamb, kid, fawn, calf, seal, and every other kind of skins, when so tanned and dressed. “Skins of all kinds, not otherwise provided for,” charged with the same rate of duty, exclude only the *raw skins* and hides provided for in schedule H, at a duty of *five per cent.* ad valorem, and consequently comprehend all other skins, either tanned or dressed, or advanced from their *raw* state by any process of manufacture. Skins of the goat or other animal, with the hair on, *raw* or unmanufactured, are entitled to entry under the provisions of schedule H. Skins of the sheep, with the wool on, are to be charged with a duty of *five per cent.*, additional to the duty of *thirty per cent.* chargeable on the wool.—See *wool*.

SKINS, GLAZED CALF, as a manufacture of leather liable to a duty of *thirty per cent.*, under schedule C.

SOCKS AND STOCKINGS, of cotton, made on frames.—See *cotton*.

SPANISH VESSELS, from Spanish ports in Europe, not liable to the charge of discriminating tonnage duty, (including *light money*), but entitled to entry at a duty of *five cents per ton*.—See *acts of 13th July, 1832, and 3d August, 1846, and circular of 16th August, 1846*.

SPAR, ADAMANTINE.—See *Emery stone*.

SPECIMENS OF NATURAL HISTORY, entitled to free entry under the provisions of schedule I; to be confined, as it regards *animals*, to dried, stuffed, or otherwise preserved dead subjects, and in no case to comprehend living animals imported for sale or public exhibition.—See *animals*.

STATISTICS of foreign commerce to the United States, under the act of 10th February, 1820.—(*Circular, June 1st, 1847.*)

STATUARY, shown to the satisfaction of the proper officers of the customs to have been imported in good faith, as articles of taste, and not “merchandise,” to be entitled to *free entry* under the provisions of schedule I. Copies of statuary in the composition called “biscuit,” considered “Statuary,” within the meaning of the law.

STONES, BURR, wrought or unwrought; if not fully prepared for use, to be entitled, under schedule G, to entry at a duty of *ten per cent.* ad valorem.

STONES, MILL; being the article fully prepared for use, as imported, to be charged as a non-enumerated article, at a duty of *twenty per cent.* ad valorem.

STONES, PRECIOUS, when not set, entitled to entry, under schedule G, at a duty of *ten per cent.* ad valorem, to comprehend only such stones as require to be set before being worn.

STONE RINGS are not, therefore, included in this description,

being an article ready to be worn without setting; and, consequently, become liable, if of *cornelian* or other stone not otherwise provided for, to a duty of *twenty per cent.* as a *non-enumerated article*, under the provisions of the 3d section of the tariff act.

STONE-WARE, provided for in schedule C, to comprehend *agate mortars*.

STORAGE of wines and spirits, under the warehousing act.—(See *circular of 8th April, 1847.*)

STORAGE, expenses of, when to be paid by the importer and when by the United States.—(*Circular 9th October, 1845.*)

STRAW TWIST, used in making hats or bonnets, to be liable to the duty of *thirty per cent.*, as provided in schedule C.

STRYCHNINE, as a "medicinal preparation," to be charged with the duty of *thirty per cent.*, as provided in schedule C.

SUGAR OF LEAD.—See *acetate*.

SULPHATE OF MORPHIA, as a "medicinal preparation," chargeable with the duty under schedule C.

SURGICAL INSTRUMENTS.—See *instruments*.

TAMBOURING.—See *embroidery and tambouring*.

TANNIN, as a "medicinal preparation," liable to a duty of *thirty per cent.*, under the provisions of schedule C.

TEA, imported direct from its place of growth or production, in vessels of *Prussia* and of the *Hanseatic Republics of Lubec, Bremen, and Hamburg*, to be entitled to free entry, under the provisions of schedule I, of the tariff of 1846. This exemption depending on reciprocal treaty stipulations, which do not exist between the United States and *Portugal*, importations in vessels of *Portugal* are not entitled to the benefit of the provision.

TEA from *Singapore*.—See *coffee and tea from Singapore*.

TEXAS, establishment of a collection district in.—*Act of 31st December, 1845.*—(See *circular 9th January, 1846.*)

THREAD, PATENT.—See *twine*.

TONNAGE DUTY.—See *Spanish vessels. Portugal, vessels of.*

TOOLS OF TRADE.—No machines or machinery to be considered *tools of trade*, exempt from duty under the provisions of schedule I of the tariff of 1846, unless used exclusively by hand, by the emigrating artisan, handicraftsman, or other person to whom they belong, and by whom they are and have been actually used, as his proper *instruments, implements or tools of trade, occupation, or employment*.

Professional books and instruments, implements and tools of trade, entitled to exemption, to be limited in number, quantity and value, to what is considered reasonable and proper for the person to whom they belong, in his profession, trade, occupation, or employment, the exemption in no case to extend to any article worked by any other than manual power.—(See *circulars of 19th June, 1846, and 12th April, 1847.*)

TRIMMING LACES, of cotton.—See *cotton*.

TWINES AND PACKTHREAD of whatever material composed, provided for in schedule C, to comprehend *gill twine*, sometimes called *patent thread*.

VALERIANATE OF ZINC, as a "medicinal preparation," liable to a duty of *thirty per cent.* under schedule C.

VALUE, VALUATION of foreign goods abroad.—(See 14th section *sup.* collection act of 1st March, 1823. Tariff act of 1842, sections 16, 17. Tariff act of 1846, section 8. Civil and diplomatic appropriation act 10th August, 1846, section 2. Circulars of 15th May, 1845, 25th November, 1846, 12th June and 6th July, 1847.)

The value of foreign goods, at the date of shipment to the United States, is that on which, under the laws, the duty is to be levied; and all attempts to evade the payment of duties on such value, by recourse to alleged purchases at remote periods from that date, and the substitution of any other name for that of the true owner or importer at the time of the shipment, are to be held as fraudulent, and dealt with accordingly.—Circular, 6th July, 1847.

VEILS, of silk or any other material, if ready to be worn; sewed or otherwise, liable to a duty of *thirty per cent.*—(See *apparel and articles worn.*)

VELVETEEN.—If commercially known as a distinct article from the velvet of commerce; although composed wholly of cotton, not entitled to entry under the provisions of schedule E, but liable as a manufacture of cotton, under schedule D, to the duty of *twenty five per cent.*

VENETIAN RED, as an ochre, liable to the duty of *thirty per cent.* ad valorem under the provisions of schedule C.

VERMILLION, if ascertained to be a "mercurial preparation," liable to a duty of *twenty-five per cent.* under schedule D; if otherwise, entitled to entry under schedule E, at a duty of *twenty per cent.* ad valorem.

VESSELS, FOREIGN.—See *foreign vessels.*

WAREHOUSE, for regulations under the act of 6th August, 1846, "to establish a warehousing system."—(See *circulars of August 14, October 30, and November 25, 1846, and April 8, 1847.*)

WASTE OR SHODDY, entitled to entry at a duty of *five per cent.*, as provided in schedule H, to comprehend the article called *woollen flocks*, both being equally the refuse of woollen cloth, produced or thrown off in the shearing, teaseling, or finishing the cloth.

WEARING APPAREL.—See *apparel.*

WEIGHING, expenses of, in certain cases, to be paid by the importer.—(Circulars, 30th October, 25th November, 1846.) The number of weighers to be reduced to that actually required by the public service, and no assistants to be employed unless when positively required by the public service, and recommended by the collector, and approved by this department.—(Circulars, 25th November, 1846, 1st and 15th November, 1847.)

WHEAT in all cases chargeable with the duty, as specified in schedule E.—See *seed.*

WINE IN BOTTLES.—See *bottles.*

WINES OF THE TWO SICILIES, under treaty stipulations, the white and red wines of the Two Sicilies, including those of *Marsala*, imported directly into the United States in vessels of the Two Sici-

lies, to be admitted at the lowest rates of duty at which the white and red wines of any other country are admitted.—(See *circular 18th August, 1846.*)

WINES OF PORTUGAL, *white and red*, placed on the same footing with those of the most favored nations.—(See *circulars of 16th July, 1844, and 3d March, 1845.*) If imported under the operation of the tariff act of 11th September, 1841, liable to a duty of *twenty per cent. ad valorem*, as non-enumerated articles, the treaty with Portugal stipulating for the exception in favor of the wines of France, specified in that act.

WINES OF FRANCE.—See *French wines.*

WOOL ON THE SKIN, liable, as other wool, to a duty of *thirty per cent.*, under schedule C of the tariff of 1846, the skins being liable to a separate duty.—See *skins.*

No exemption from duty can be allowed on *wool on the skin* from the adjacent British provinces, alleged to be from sheep the growth or production of the United States, the article not being in the "same condition" in which it was exported from the United States.

WOOLLEN *listing.*—See *listing.*

WOOLLEN FLOCKS.—See *waste*

WRECK.—Merchandise recovered from a vessel sunk within the waters of the United States, to be admitted to free entry under certain regulations.—(*Act of 3d March, 1846; circulars of 21st March and 23d October, 1843.*)

WRECK.—The tackle, apparel, furniture, and ship stores of a foreign vessel wrecked on the coast of the United States, on being recovered and brought into the ports of the United States, to be admitted to free entry, not being considered as goods, wares, or merchandise, subject to duty within the meaning of the law.—(*Circular, 15th May, 1845.*)

WRECK.—Goods, wares, or merchandise, recovered from a wreck out of the limits of the United States, on being brought into a port of the United States, to be admitted to entry on appraisement, under the 21st section of the act of the 1st March, 1823.

YUCATAN, commercial regulations with.—(See *circulars of 11th June and 23d October, 1844, and 22d March, 1847.*)

ZINC, *valerianate of*, as a "medicinal preparation" liable, under schedule C of the tariff of 1846, to a duty of *thirty per cent. ad valorem.*

R. J. WALKER,
Secretary of the Treasury.

C. APPRAISER'S OFFICE,
New York, August 11, 1848.

SIR: We have received circular instructions (No. 14) from the Treasury Department, under date of August 7, 1848.

In regard to the *prime* or bounty of four and one-half per cent., awarded by the French government on some descriptions of exported goods, we have determined, since our conversation with you this morning, to continue to disallow the same until we shall receive instructions from the Treasury Department on this specific subject, now before the Secretary for his decision.

We believe from the evidence which has been laid before us, that the said bounty is actually allowed by the French government, and that such has been the case since the 15th June last, and will continue till 31st of December of the present year.

Very respectfully, your obedient servants,

G. W. POMEROY,

SAM. J. WILLIS.

C. W. LAWRENCE, Esq., *Collector.*

D.

WILLARD'S HOTEL,

Washington, August 11, 1848.

DEAR SIR: I have the honor to enclose the original decree of the commission of executive power of the French republic, bearing date of the 10th June, 1848, and contained in the government official paper, (*Moniteur*, of the 15th June,) which allows a bounty or drawback of $4\frac{1}{2}$ per cent., from the 15th June to 31st December, 1848, on silk and *fleuret* goods, flax and heavy threads of French fabrics, and beg to call your favorable attention to its effects and results in ordering the collector of New York to grant the said bounty or drawback to importers of said French goods.

Yours respectfully,

G. T. POUSSIN.

To Mr. SECRETARY WALKER.

E.

[Copied from the *Moniteur* of 15th June, 1848.]

REPUBLIQUE FRANCAISE.

Liberté, Egalité, Fraternité.

AU NOM DU PEUPLE FRANCAIS.

La commission du pouvoir exécutif sur la proposition du ministre de l'agriculture et du commerce, et ou l'urgence. Considérant que le développement du travail est une condition essentielle et urgente de l'ordre et de la vraie liberté, et que l'un des moynes les plus efficaces de l'encourager est de faciliter l'exportation des produits nationaux.

Vu les lois des 21 Avril, 1818, 7 Juin, 1820, 17 Mai, 1826, 28 Juin, 1833, 2 et 5 Juillet, 1836, 6 Mai, 1841, 9 et 11 Juin, 1845.

Arrête:

ART. 1er. A partir du 15 Juin courant jusqu'au 31 Decembre de la présente année, les primes ou drawbacks établis par les lois des 21 Avril, 1818, 7 Juin, 1820, 17 Mai, 1826, 28 Juin, 1833, 2 et 5 Juillet, 1836, 6 Mai, 1841, 9 et 11 Juin, 1845, seront augmentés de 50 per cent.

ART. 2. Pendant le même espace de temps, les tissus de soie et de fleuret, les fils et tissus de lin et de chaux de fabrication Française, recevront, a la sortie, une prime de $4\frac{1}{2}$ per cent. de la valeur, en fabrique, des dits tissus et fils.

ART. 3. Les contestations entre la douane et les exportateurs, quant à la valeur des produits déclarés pour l'exportation seront déferées à l'examen des commissaires experts établis pris le département de l'agriculture et du commerce par l'art. 19, de la loi du 27 Juillet, 1822.

ART. 4. Toute fausse déclaration tendant à obtenir une prime supérieure à celle qui serait due sera punie des peines édictées par l'art. 1er. section 2, de la loi du 5 Juillet, 1836, et l'art. 10 de la loi du 6 Mai, 1841.

ART. 5. Le ministre de l'agriculture et du commerce et le ministre des finances sont chargés, chacun en ce que le concerne, de l'exécution du présent arrêté, qui sera inséré au Bulletin des lois et au Moniteur.

Fait en conseil, au Luxembourg le 10 Juin, 1848.

ARAGO,
GARNIER PAGES,
MARIE,
LAMARTINE,
LEDRU ROLLIN,

PAYNERRE,

Le Secrétaire.

FERD. FLOCON,

Le ministre de l'agriculture et du commerce.

F.

Circular instructions to collectors, naval officers, and appraisers.

TREASURY DEPARTMENT,

August 7, 1848.

In consequence of applications repeatedly coming up for the interposition of the department, in the nature of appeals by import-

ers of particular descriptions of goods, from the decision of the United States appraisers on the subject of discounts and bounties, embraced in invoices of such goods, it is deemed necessary to reiterate the instructions and regulations heretofore issued on these subjects, accompanied by such additional views and explanations as further information and consideration seem to call for.

The department has no reason to doubt, but on the contrary, confidently believes the United States appraisers, from their position and experience, to be familiar with the cases and descriptions of goods in which the uniform course of trade sanctions and establishes allowances for discounts and bounties and the usual rates of such allowances. Hence the instructions and regulations of the department are not designed to restrict the appraisers in the free exercise of their good judgment in the duties devolved upon them by law. Consequently, in making appraisements to determine the dutiable value of goods, they must decide whether said allowances are authorized by uniform and established usage, and if so, whether the rates stated in the invoice are in accordance with said usage.

As the same provision of law sanctioning allowances for discounts also enumerates "bounties or drawbacks," the same principles and regulations heretofore enunciated in regard to the former must be applied to the latter. As prescribed, therefore, in the circular instructions of the 25th November, 1846, and renewed in those of the 31st December, 1847, "discounts are never to be allowed in any case, except on articles where it has been the uniform and established usage heretofore, and never more than the actual discount positively known to the appraisers; and not to be allowed unless exhibited on the invoice: but if appearing on the invoice, although not deducted from the foot of the same, to be allowed."

The rates to be allowed in case of discounts or bounties can be only such as are usual or most general in the market where the goods are purchased. The discounts made by any one house or firm to their customers are not to be considered the established and uniform rates, when such rates are above the usual and common rates in the market for the same description of goods.

When all the appraisers are satisfied that the allowance of any discount named in the invoice will not reduce the goods below their actual market value, then said discount may be allowed.

As heretofore prescribed, no discount can be allowed on invoices of Irish linens beyond $2\frac{1}{2}$ per cent.

Any tax, transit, or export duty, imposed on goods in the country from whence imported, must be included amongst the dutiable charges.

Forced sales of goods in the foreign market at reduced prices, under extraordinary and peculiar circumstances, cannot be taken as the true market value of such goods. When trade is paralyzed by revolution or insurrection, and sacrifices of goods take place, sales thus made, not being characterized by the ordinary free and healthy state of trade, do not, it is conceived, form proper data for the

establishment of the "actual market value" in contemplation of law.

R. J. WALKER,
Secretary of the Treasury.

G.

CUSTOM-HOUSE, NEW YORK,
Collector's Office, August 11, 1848.

SIR: I have received from the appraisers of this port, the enclosed report on the subject of the bounty or drawback allowed by the French government on certain goods imported from that country, which I submit for your consideration.

If the department should direct the allowance of this bounty, of the propriety of which I have no doubt, would it not be desirable, also, that the instructions should, at the same time, provide for refunding the duty in cases where it has been disallowed?

It is hoped that your decision will be communicated as early as your convenience will permit.

Very respectfully, your obedient servant,

C. W. LAWRENCE.

HON. ROBERT J. WALKER,

Secretary of the Treasury, Washington.

H.

Circular to collectors of the principal ports.

TREASURY DEPARTMENT,
August 15, 1848.

The minister of the French republic to the United States has brought to the notice of this department a decree of the government of that republic, bearing the date of the 10th June, of the current year, which provides for the payment of bounties on the exportation from the ports of that republic on certain articles manufactured in France from silk, flax, or hemp.

A copy of the decree in question in the original French is enclosed, taken from the "Moniteur," the paper through which the official decrees and proceedings of the government of the French republic are promulgated, furnished to this department, at the instance of the French minister, from the files of the Department of State of the United States.

The bounty of $4\frac{1}{2}$ per cent granted by this decree on the articles

therein specified, is regarded by this department as falling within the description referred to in the circular of the 7th inst., for which allowance is to be made in the assessment of the dutiable value of imports. You will please communicate this letter, or a copy thereof, with a copy of the decree in question, to the appraisers of your port for their information and direction.

R. J. WALKER,
Secretary of the Treasury.

[Copied from the *Moniteur* of 15th June, 1848.]

REPUBLIQUE FRANCAISE.

Liberté Egalité Fraternité.

AU NOM DU PUEPLE FRANÇAIS.

La commission du pouvoir executif sur la proposition du ministre de l'agriculture et du commerce, et au l'urgence. Considérant que le developpement du travail est une condition essentielle et urgente de l'ordre et de la vraie liberté, et que l'un des moyens les plus efficaces de l'encourager est de faciliter l'exportation des produits nationaux.

Vu les lois des 21 Avril, 1818, 7 Juin, 1820, 17 Mai, 1826, 28 Juin, 1833, 2 et 5 Juillet, 1836, 6 Mai, 1841, 6 et 11 Juin, 1845.

Arrête :

ART. 1er. A partir du 15 Juin courant jusqu'au 31 Decembre de la présente année, les primes on drawbacks établis par les lois des 21 Avril, 1818, 7 Juin, 1820, 17 Mai, 1826, 28 Juin, 1833, 2 et 5 Juillet, 1836, 6 Mai, 1841, 9 et 11 Juin, 1845, seront augmentés de 50 per cent.

ART. 2. Pendant le même espace de temps, les tissus de soie, et de fleuret, les fils et tissus de lin et de chaux de fabrication Française, recevront, a la sortie, une prime de $4\frac{1}{4}$ per cent. de la valeur, en fabrique, des dits tissus et fils.

ART. 3. Les contestations entré la douane et les exportateurs, quant a la valeur des produits déclarés pour l'exportation, seront déférés à l'examen des commissaires exports établis près le departement de l'agriculture et du commerce par l'art. 19 de la loi du 27 Juillet, 1822.

ART. 4. Toute fausse déclaration tendant á obtenir une prime superieure á celle qui serait du sera punie des peines édictées par l'art. 1er, section 2, de la loi 5 Juillet, 1836, et l'art. 10 de la loi du 6 Mai, 1844.

ART. 5. Le ministre de l'agriculture et du commerce et le ministre des finances sont chargés, chacun en ce qui le concerne, de l'ex-

écution du présente arrêté, qui sera inséré au Bulletin des lois et au Moniteur.

Fait en conseil, au Luxembourg, le 10 Juin, 1848.

ARAGO,
GARNIER PAGES,
MARIE,
LAMARTINE,

Les membres de la commission du pouvoir exécutif.

PAYNERRE,
Le Secrétaire.

FERD. FLOCON,

Le ministre de l'agriculture et du commerce.

I.

TREASURY DEPARTMENT,
December 26, 1846.

Differences of practice existing in the several ports relative to the appraisement of merchandise, the following additional instructions are issued for the government of collectors, appraisers, and other officers of the customs; under the 24th section, act 30th of August, 1842, which is in these words: "That it shall be the duty of all collectors and other officers of the customs, to execute and carry into effect all instructions of the Secretary of the Treasury, relative to the execution of the revenue laws; and in case any difficulty shall arise as to the true construction or meaning of any part of such revenue laws, the decision of the Secretary of the Treasury shall be conclusive and binding upon all such collectors and other officers of the customs."

The interests of the country and of fair and honorable merchants require that this department should, by every means in its power, secure not only the revenue against loss, but should maintain such merchants in their business against sales of imported articles at diminished rates, arising from fraud or under valuation.

To appraisers the government looks for correct valuations of foreign imports. On these officers, more than any other, does the success of the ad valorem system depend. Their responsibilities are great, and it is expected that their efforts will not be relaxed to check every under valuation or fraud upon the revenue, by whomsoever attempted. In the strict and faithful performance of their duty, at times necessarily disagreeable, their judgment should have great weight with other officers of the revenue service, and especially with the collectors of ports, who should in all cases render them every aid and co-operation in their power.

The intent of the 17th section of the act of 30th of August, 1842, in the appointment of merchant appraisers, is evidently to give the

merchants an opportunity to appeal from one class of appraisers to another. But it is clear that Congress did not design to relinquish the power in the government to select the merchant appraisers to whom the case might be referred, nor to give the parties appealing any more voice in the selection of such appraisers than of any other government officers. To consult the parties concerned, or allow them a voice in the selection of merchant appraisers, would soon result in permitting the importers to control the appraisement of their own goods, and it is presumed is not permitted at any port.

Merchant appraisers should be particularly instructed that, when acting in that capacity, they are to be governed by the same rules and regulations as provided by law for the direction of regular appraisers, and are to act upon the principle that the invoice price, or even the price actually paid for an article of merchandise, is by no means a true criterion of the fair market value as prescribed by law. Adopt a contrary principle, and one who is so fortunate as to have a quantity of merchandise given him, would be entitled to receive it free of duty, or at a nominal duty, if purchased at nominal prices, and different rates would often be assessed by appraisers on articles of the same value. The fair market value intended by law, is the general or ruling price of the article "in the principal markets of the country from which the same shall have been imported." The treasury circular of August the 7th, 1848, declares that "forced sales in foreign markets at reduced prices under extraordinary or peculiar circumstances, cannot be taken as the true market value of such goods."

To secure uniformity of action at the different ports, the merchant appraisers are to be selected, and their appraisements made in the following manner: When the appraisers all concur, they may designate five names, or when such concurrence does not exist, the appraiser making the advance may designate five names of impartial merchants, citizens of the United States, familiar with the value of merchandise, and of the highest credit for integrity and fair dealing, from whom it is recommended that the collector select two as the merchant appraisers, to act under the law, who shall be duly sworn as provided for in the treasury instructions of July 6, 1847, omitting in the oath the name of the importer. In the notice to be sent to the appraisers selected as provided in the same instructions, the name of the importer is also to be omitted. The names of the merchant appraisers selected, shall also be withheld from the importers, until such appraisers assemble for the performance of their duty, as it is important that no ex-parte statements be permitted, the sole object being to obtain a fair and disinterested examination and valuation of the merchandise. When the collector has fixed the time and place for the merchant appraisers to assemble, he will notify the importer of such time and place, but not the names of the merchant appraisers. Such importer may be present if he desires, and every proper facility should be given him for a thorough examination and ascertainment of values.

To facilitate collectors in settling their accounts, this re-ap-

praisement should take place immediately, or at all events not be delayed beyond six days from the time the re-appraisement is demanded, unless in the opinion of the merchant appraisers there are extraordinary circumstances requiring an analysis, or proof not to be procured within that period. Should such a delay extend beyond ten days, a statement of the case by the collector must be forwarded to this department for its examination. The collector, in such cases, shall also call on the regular appraisers for a statement, and transmit it to the department. In all cases where the merchant appraisers assess a lower value than the regular appraisers, the collector will report to the department a full statement of the case, to be recorded here, together with the names of the merchant appraisers. He will also transmit at the same time to this department for record here, a statement which he will obtain of the case from the regular appraisers.

In case the merchant appraisers are at variance with each other in their appraisements, and the collector compelled according to law to decide between them, it is expected that he will, without delay, or within five days from the time the re-appraisement is made, decide the question of value, and if he adopts the lowest appraisement made, he will give the reasons for the same in his statement to be forwarded to this department for record, as directed above.

This department earnestly invites the co-operation of collectors, appraisers, and other officers of the customs in enforcing correct valuations, and will also be glad to receive information and assistance from all honorable merchants and citizens who desire to protect the revenue, to guard the rights of the honest trader, and to insure the faithful execution of the laws. The selection of "merchant appraisers" should not be confined exclusively to those connected with foreign imports, but, when the requisite knowledge exists, should be extended so as to embrace domestic manufacturers, and producers and other citizens acting as merchants, although not dealing in foreign merchandise.

In all cases where the advance by the regular appraisers is short of the penalty, they shall report to this department the names of the importers, consignee, and consignor, together with the invoice value and rate advanced.

The law requiring importers to give notice "forthwith" to the collector of a demand for re-appraisement, no such re-appraisement shall take place unless notice is given to the collector, in writing, of such demand within a period not longer than the day succeeding the notice of such appraisement, which the regular appraisers shall give in all cases as soon as the appraisement is made.

In all cases where the goods are advanced by the regular appraisers twenty per cent. more than the invoice, and no re-appraisement is called for, the said appraisers on ascertaining that fact, shall report to the collector in writing whether the interests of the government will best be promoted by taking the duty with the penalty, as prescribed by the law, or by taking the duty in

kind, as authorized by the 18th section of the act of 30th August, 1842, as enforced by the circular of this department of the 28th of November, 1846, and if the appraisers advise the duty to be required in kind, it shall so be taken by the collector. In all such cases also, when the goods are advanced by the regular appraisers twenty per cent. above the invoice value, and a re-appraisement is made by the merchant appraisers, the collector shall make a statement of the duty thus ascertained and fixed by him, including the penalty, if any, to the regular appraisers, who shall thereupon report in writing to the collector whether it is the interest of the government to take the duty thus ascertained or require the duty in kind, and if the regular appraisers advise the duty to be required in kind, it shall so be taken by the collector.

In all cases where the duty is taken in kind, it is to be thus assessed under the law according to the several schedules, viz: If the duty be 100 per cent., the whole of the goods shall be taken; if 40 per cent., two-fifths; if 30 per cent., three-tenths; if 25 per cent., one-quarter; if 20 per cent., one-fifth; if 15 per cent., three-twentieths; if 10 per cent., one-tenth; if 5 per cent., one-twentieth; and the goods so taken in kind are to be sold as provided in treasury circular of 28th of November, 1846.

These regulations, whilst protecting the revenue against fraud or under valuations, will insure correct invoices, inducing a compliance where necessary with the eight section of the act of 30th July, 1846, and guard the interests of the fair and honorable merchant.

Whenever it is found necessary by the regular appraisers or merchant appraisers to guard against fraud or under valuation, they will carry into effect the following provisions of the second section of the act of the 10th August, 1846, declaring that "in appraising all goods at any port of the United States heretofore subjected to specific duties, but upon which ad valorem duties are imposed by the act of the 30th of July last, entitled, 'An act reducing the duty on imports and for other purposes,' reference shall be had to values and invoices of similar goods imported during the last fiscal year, under such general and uniform regulations for the prevention of fraud or under valuation, as shall be prescribed by the Secretary of the Treasury," as enforced by circular instructions of the 11th of November, 1846, and 26th of November, 1846. "The last fiscal year" designated in this section intended by Congress, was "the last fiscal year" preceding the enactment of that law, which was the fiscal year ending the 30th of June, 1846, to which reference is required by the law to values and invoices of similar goods when necessary to prevent fraud or under valuation.

Where goods are advanced in price by appraisement, the estimates of the per centage advance, to ascertain whether the same are liable to the penalty as provided for in the eighth section of the act of the 30th of July, 1846, must be made only on the article so raised in price, and such additional duty and penalty must be

so levied and collected. In no case will the advance be estimated on the entire invoice, except where the goods are the same in quality, description, and value, and the same advance of price is made on the whole.

R. J. WALKER,
Secretary of the Treasury.

